

H. E. H. THE NIZAM'S P. W. D.

BOOK OF FORMS

referred to in the Hyderabad public works Account Code.

HYDERABAD-DECCAN

1346 F.

Printed by Cheekoty Veerannah & Sons,

Secunderabad (Deccan.)

Table of Contents.

No. of Form	Description of forms	Page No.
1	Divisional and Sub-Divisional Cash Book	1 to 10
2	Imprest Cash Book	11, 12
3	Receipt for payments to Government	13,14
4	Treasury Remittance Book	15, 16
5	Cash Balance Report	17, 18
6	Public Works Cheque	19, 20
7	Indent for Stores.	21, 22
8	Register of Stock $\frac{\text{Receipt}}{\text{Issues}}$ of materials	23, 24
9	Abstract of Stock Materials Received	25 to 28
10	Abstract of Stock Materials Issued	29 to 32
11	Half yearly Balance Return of Stock	33 to 36
12	Half yearly Register of Stock	37 to 44
13	Account of Receipts of Tools and Plant	45, 46
14	Account of Issues of Tools and Plant	47, 48
15	Register of Tools and Plant	49 to 54
16	Statement of Receipts, Issues and Balances of Road Metal (bound)	55, 56
17	Road Metal Rate Book	57, 58
18	Survey Report of Stores	59, 60
19	Sale Account	61, 62
20	Pay Bill of Gazetted Officers	63, 64
20 (a)	Pay Bill of Non-Gazetted Officers	65 to 68
20 (b)	Absentee Statement	69, 70
20 (c)	Periodical Increment Certificate	71, 72
20 (d)	Statement of Deductions on account of State Insurance	73, 74
20 (e)	List of deductions of mansab salary	75, 76
20 (f)	Statement of repayment of Loans	77, 78
20 (g)	Acquittance Roll	79, 80
20 (h)	Travelling Allowance Bill Part I.	81 to 84
20 (h)	Abstract of Travelling Allowance bill Part II.	85, 86
20 (i)	Contiagent bill	87 to 90
20 (j)		
20 (k)		
20 (l)		
20 (m)		
21	Muster Roll	91 to 94
21 (a)	Daily Repor to Labour	95, 96

No. of Form	Description of forms	Page No.
22	Casual Labour Roll	97, 98
23	Measurement Book	99, 100
23 (a)	Standard Measurement Books	101, 102
23 (b)	egister of Malsurement Books	103, 104
24	First and Final Bill	105 to 108
25	Running Account Bill—A.	109 to 114
26	Running Account Bill—B.	115 to 120
27	Running Account Bill—C.	121 to 126
28	Hand receipt (bound 100 Forms)	127 to 130
29	Pay Bill of Work Charged Establishment	131, 132
30	Account of Petty Contractors	133 to 136
31	Indenture for Secured Advances	137, 138
32	Petty Works Requisition and Accounts	139 to 142
33	Works Abstract A:— For Major Works	143 to 146
34	Works Abstract B.—Minor Works	147 to 149
35	Detailed statemert of expenditure of materials compared with estimated requierments ...	150 to 152
36	Outturn statment of Manufacture	153, 154
37	Report of value and verification of unused "Materials"	155 to 158
38	Register of clearance of suspense account "Materials."	159 to 162
39	Workslip	163 to 166
40	Register of Work A. for Major Works	167 to 170
41	Register of Works B. for Minor Works	171, 172
42	Register of Manufacture	173 to 176
43	Contractor's Ledger	177 178
44	Detailed Completion Report	179, 180
45	Completion Statement of Works & Repairs	181, 182
45 (a)	Completion Certificate of Original Works	183, 184
45 (b)	Completion Certificate of Repairs	185, 186
46	(1) Register of Revenue Realized	187 to 190
	(2) „ Refund of Revenue	
	(3) „ Receipts & Recoveries on Capital Account	
	(4) „ Recoveries on Revenue Account	
47	Application for Letters of Credit	191 to 194
47 (a)	Register of Appropriations	195, 196
47 (b)	Application for re- appropriations of grants	197, 198
48	Statement of Rents recoverable from Pay Bills	199 to 202

No of form	Description of forms	Page No.
49	Register of P. W. D. Buildings and Lands	203 to 206
50	Consolidated Treasury Receipt	207, 208
51	Schedule of Monthly settlement with Treasuries	209 to 212
51 (a)	Treasury Balance Certificate	213, 214
52	Register of Cheque / Receipt Books	215, 216
53	Transfer Entry Order	217, 218
54	Transfer Entry Book	219 to 224
55	Advice of Transfer Debit / Credit	225 to 228
56	Acceptance of Transfer Debit / Credit	229 to 232
57	Register of Transfers awaited	233, 234
58	Register of sanctions to fixed charges	235, 236
59	Register of Miscellaneous sanctions	237, 238
59 (a)	Register of sanctions to estimates	239, 240
59 (b)	Return of sanctions to Major and Minor works	241, 242
60	Register of Divisional Accountants Audit Objections	243, 244
61	Schedule Docket	245, 246
62	Schedule Docket for percentage Recoveries	247, 248
63	Schedule of works expenditure (Office copy)	249, 250
64	„ „ „ „ (Fair copy)	251, 252
65	Schedule of Deposit Works	253 to 256
66	Schedule of Takavi Works	257 to 260
67	Suspense / Deposit Register	261, 262
68	Schedule of purchases	263 to 266
69	„ „ „ (Alternative form)	267 to 270
70	Schedule of Miscellaneous P. W. Advances	271 to 274
71	Schedule of Debits to Stock	275 to 278
72	Stock Account	279 to 282
73	Schedule of Establishment charges	283 to 288
74	Classified Abstract of expenditure	289 to 292
75	Schedul of Rents of Buildings and Lands	293 to 296
76	Schedule of Debits / Credits to Miscellaneous Heads	297, 298
77	Schedule of Debits / Credits to Remittances / Transfers	299, 300
78	Schedule of Deposits	301, 302
79	„ (Alternative form)	303 to 306
80	Monthly Account	307 to 312

No. of Form	Description of forms	Page No.
81	Abstract Book	313 to 326
82	Extract from contractor's Ledger	327, 328
83	List of accounts submitted to audit	329 to 332
84	Divisional Officer's Report of scrutiny of Accounts	333, 334
85	Register of Interest bearing securities	335 to 337
86	Account of „ „ „	338
87	Indent for service Postage stamps	339, 340
87 (a)	Register of service Postage Stamps	341, 342
88	Register of Tender Forms sold	343, 344
89	Transfer Report on the relief of a Divisional Accountant	345 to 362
90	Transfer Report on the relief of a Sub-Divisional Officer.	363 to 380
91	Annual certificate of Balances	381 to 386
92	List of monthly Sub-Divisional Accounts	387, 388
93	Detailed List of Work Abstracts A—For Major Works / B—For Minor Works; Petty Works, Requisition and Accounts	389, 390
94	Register of Miscellaneous Recoveries	391, 392
95	Memo of the Review, of Registers Books and Accounts	393, 394
96	Register of Destruction of Records (Bound 100 pages)	395, 396
97	Confidential Report on the work and conduct of Divisional Accountant ..	397, 398
98	Indent for P. W. Account Form	399 to 404
	CAPITAL & REVENUE ACCOUNT FORMS	
1	Capital and Revenue Account	405 to 407
2	Capital Account	408
3	Revenue Account	409
4	Interest Account	410
5	Account of Indirect Charges	411
6	Statement comparing charges to date with Sanctioned Estimates	412
7	Capital and Revenue Account of Residences	413, 414
8	Statement showing the Financial Results of Irrigation under Productive and unproductive Works	415, 416

NOTES.

—:o:—

P. W. A. Form No. 1.

Vide Paras 587 to 604 of the P. W. A. Code.

Division

Sub-Division

Cash Book.

1. The cash Book contains two money columns, head (1) "cash" and (2) "Treasury" on the pay ment side for distinguishing between payments made by cheques and those made out of the cash in chest. When, however, a cheque is drawn to replenish the chest, its number and amount should be entered on the payment side in the "Treasury" column Nos. 11 and 12 and the amount only on the receipt side as "cash from treasury" in the "cash" column No. 4. The amount of a cancelled cheque should be shown by a special write back entry, as a minus figure on the payment side in the "Treasury" column as laid down in paragraph 572 of the Code.

2. Every entry must be concise. The date, the number of voucher if any, the name of the work, and such a brief narration as will unmistakably indicate the nature of the transaction must be entered against each item. The amount chargeable, or creditable to each separate work, head of account or contractor or other person should be separately entered, and the amounts to be posted by the Divisional office into the Abstract Book or Schedules of account under each prescribed head of account should be distinctly brought out opposite the entries in columns 6 and 12 headed "classification of Receipts" and "classification of charges". No receipt or payment other than of "cash" as defined in paragraph 514 of the code should be entered in the Cash Book.

Note 1:—A deduction made at the time of payment creditable to a work or head of account other than that to which the payment itself is chargeable should however be entered on the receipt side of the Cash Book.

Note 2:—All refunds which the Divisional Officer decides should be credited to "Refunds of Expenditure" should be so noted in the Cash Book in column 6 "classification of receipts" the head to be credited such as "Originial Works" "Repairs" being also entered in the same column below the works "Refunds of Expenditure". The entry in the Cash Book should also be clear so as to show the name of the work on account of which the refund is made. But only bona-fide cash recoveries should be entered in the Cash Book. Fines for bad workmanship or other deductions, such as for security or according to tenders of contractors which are made before payment of their bills or un-paid wages of their workmen should not find a place in the cash book. The amount of such deduction entries should be recorded in the Day Book or the contractors certificate or bill and the net amount of the payment only entered in the Cash Book.

3. Transactions must be recorded at the time and on the date on which they actually occur and strictly in the order of occurrence. If however, owing to the absence of the disbursing officer on tour, a cheque issued by him, whilst in camp is entered in the Cash Book maintained at his head quarters on a subsequent date, the actual date of issue of the cheque should be noted in the Cash Book as the denominator of a fraction the numerator of which

will be the date on which the transaction is incorporated in the Book. A similar procedure should be observed when the double transaction relating to the realization of miscellaneous cash receipts by a subordinate and their payment directly into treasury s incorporated in the Cash Book of the superior lisbursing officer on receipt of the receipted chalan f the treasury from the subordinate, as prescribed n paragraph 578 of the Code.

4. It is a serious irregularity to draw cheques nd deposit them in the cash chest at the close of the ear for the purpose of showing the full amount of rant as utilized or to keep the Cash Book open after oth of Aban and make disbursements in March entering them in the Cash Book as having been made in Aban.

5. Acknowledgments of payments should, as far as possible, be taken at the time of payment and on one of the printed forms prescribed for the purpose. They should be numbered in a separate series for each month and the serial number of each Voucher should be entered in the Cash Book as soon as the payment transaction is entered therein.

6. When an imprest is first given, the fact should be noted in red ink, in the Cash Book of the disbursing officer giving it, in the column "To whom paid"; last amount should not be taken credit for as an actual payment, as it will still form a portion of the Cash Book balance of the disbursing officer making the advance. If, however a cheque is drawn its amount must be shown on both sides of the Cash Book Vide note 1. Any subsequent increases or decreases in the amount should be similarly noted, the increases on the payment side and the decreases on the receipt side.

7. In posting transactions from imprest accounts, the recouping disbursing officer should enter in his Cash Book only the total for each work or head of account as brought out in the abstract, which should be prepared in his own office, on the reverse of the imprest account.

8. All payments must be charged off at once to the work or service on account of which paid, Money advanced to a subordinate for disbursement to labourers and at a distance should be noted in the Cash Book in red ink as a temporary advance, in the manner followed when regular imprests are first made; and when the subordinate returns the duly certified muster rolls etc. with the unpaid wages, if any, the amounts actually paid should be charged off to the works or services concerned, the amount unpaid being returned into the cash balance. A similar procedure should be observed when the disbursing officer removes cash from his chest and takes it with him on tour for making payments.

9. The procedure for dealing with time expired cancelled and lost cheques is prescribed in paragraphs 571 and 572 of the code.

10. The cash balances at end of the month should be detailed thus in a note at foot of the cash book:—

Cash in chest	Rs.	7—9—5
Imprest with Mr. R. Johnson		100—0—0
do Mr. Abdur Raheem		50—0—0
Total cash balance as above		157—9—5
Bidar treasury		1000—0—0
Warangal treasury		7000—0—0
Total Treasury Balance		8000—0—0

11. Cash Books should have their pages machine numbered. As far as possible, no lines should be left blank, but if any space on a page of the Cash Book has to be left blank owing to the whole of the other page of the same folio being completely written up, a diagnol line should be drawn to cancel the blank space, so that it may not be possible to make any subsequent entries therein. Interpolation of entries should be avoided as far as possible, but when it becomes necessary to make any entries between two ruled lines or to make any additions to or interpolations between entries already made, such additions should invariably be attested by the dated initials of the disbursing officer.

P. W. A. Form No. 1.

Warangal Division—Office Cash Book of Mr. Hurst

Date of Receipt	No. of Voucher	From whom received, & etc.	Receipt						Classification of Receipts
			Cash			Treasury			
1	2	3	4			5			6
			Rs.	a.	p.	Rs.	a.	p.	
1		Balance from previous month.							
		In treasuries	...	...	...	2,000	0	0	Balance.
		In chest Rs. 200-0-0							
		Imprest with Supervisor, Abdul Kadar, Rs. 150-0-0	350	0	0	...	...	...	do
2		Cash drawn from Treasury ...	1,500	0	0	...	...	...	Cash from Treasury.
3		Letter of Credit for Azur 1335 F. on Warangal Treasury	...	..	...	50,000	0	0	Letter of Credit.
		Do Karimnagar do ...	...	..	..	5,000	0	0	do
5	1/001	Sale proceeds of Traveller's bungalow sold to Mr. Nizamuddin ...	2,000	0	0	...	..	...	P. W. Revenue.
5	1	Deductions made from the Pay bills of Mr. H. Ottley :—							
		Rent of buildings ...	50	0	0	...	...	...	do
		State Insurance ...	50	0	0	...	.	...	State Insurance.
		Do. of Mr. Jayavelu :—							
		Rent of buildings ...	20	0	0	...	...	...	P. W. Revenue.
		State Insurance ...	10	0	0	...	.	...	State Insurance.
		Do of Mr. Rajarathnam, State Insurance	4	0	0	...	...	...	do
		Do of Mr. Abdul Kadar :— State Insurance ...	2	0	0	...	...	...	do
		Mansub	5	0	0	...	...	.	Contribution.
		Do of Mr. David :—							
		Security Deposit ...	5	0	0	...	...	...	Deposits.
		State Insurance ...	1	0	0	...	...	...	State Insurance.
		Do of Mr. Mahd. Ismail :— Security Deposit ...	5	0	0	...	...	..	Deposits.
		State Insurance ...	1	0	0	...	...	...	State Insurance.
		Do of Mr. Mohd Ghouse ;—							
		Security Deposit ...	5	0	0	...	...	...	Deposits.
		State Insurance ...	1	0	0	...	...	...	State Insurance.
		Carried over ...	4,009	0	0	57,000	0	0	

P. W. A. Form No. 1.

Ottley, Divisional Engineer, for the month of Azur 1326 F.

Date of Payment	No. of Voucher	To whom paid etc.	Payments				Classification of Charges
			Cash	Treasury			
				No. of cheque	Amount		
7	8	9	10	11	12		13
			Rs. a. p.		Rs. a. p.		
2		Divisional Engineer	... .	2/5	1,500 0 0		Cash from Treasury.
3		Note—Imprest to Suptg. Engineer for Contingent expenses, Rs. 400.					
4		Transfer of Credit to Sub-divisions—					
		Karimnagar Sub-Division ...	... .	...	2,000 0 0		
5		Paid salary for Aban 1324 F. as follows :—					
		Mr. H. Ottley, Divisional Engineer ...	100 0 0	3/5	500 0 0		Establishment Salaries.
		„ Jayavelu, Supervisor ..	30 0 0	4/5	120 0 0		
		„ Abdul Kadir, Supervisor ...	7 0 0	5/5	43 0 0		
		„ Rajarathnam, Accountant ...	4 0 0	6/5	76 0 0		
		„ David, Sub-overseer ...	6 0 0	7/5	24 0 0		
	1	„ Mahomed Ghouse, Sub-overseer...	6 0 0	8/5	24 0 0		
		„ Mahomed Ismail, do ...	6 0 0	9/5	24 0 0		
		Office Establishment.					
		Mr. Joseph, Accounts clerk Rs. 30					
		„ Rajgopaul, Typist „ 30					
5		„ Sundaram, Record keeper „ 40					
		„ Thomas, Assistant draftsman „ 60					
		„ Abdul Waheb, Tracer „ 40					
		„ David, Storekeeper „ 40					
		„ Shaikh Abdulla Peon „ 7					
		„ Mohammed Ghouse Peon „ 7					
		„ Ramaawamy Peon „ 7					
			261 0 0	...	...		Establishment Salaries.
	2	Paid Mr. Ramaswamy, Asst. Engr, ... Gulbarga District, on sick leave at Warangal	100 0 0	...	...		Transfers.
6	3	Miscellaneous Receipts paid nto Treasury as per Remittance book...	2,000 0 0	...	...		Payments into Treasury.
		Paid T. A. as follows :—					
	4	Mr. H. Ottley, Dl. Engr., Rs. 200					
	5	Mr. Jayavelu, Supervisor „ 100	...	10/5	300 0 0		Establishment Salaries.
		Rs. 300	0				
		Carried over ...	2,520 0 0		4,611 0 0		

P. W. A. Form No. 1.

Warangal Division—Office Cash Book of Mr. Hurst

Date of Receipt	No. of Voucher	From whom received, etc.	Receipts						Classification of Receipts
			Cash			Treasury			
1	2	3	4			5			6
			Rs.	a.	p	Rs.	a.	p.	
		Brought forward ...	4,009	0	0	57,000	0	0	
15	Sale Account	Amonnt realised by sale of mango fruits by auction	2	0	0	...	..	.	P. W. Revenue.
17	1/002	Deposit of Mr. Shambunad, contractor, for constructing Warangal-Karimnagar Road	1,000	0	0	...	..	..	Deposits.
30	1/003	Received from the Chief Engineer being value of stock sold to him ...	2	0	0	...	...	..	Stock.
30	...	Cash drawn from Treasury ..	7,873	0	0	...	..	...	Cash from Treasury.
		Carried over ...	12,886	0	0	57,000	0	0	

P. W. A. Form No. 1.

Ottley, Divisional Engineer, for the month of Azur 1325 F.

Date of Payment.	No. of Voucher.	To whom paid etc.	Payments.						Classification of Charges.
			Cash.			Treasury.			
						No. of Cheque	Amount.		
7	8	9	10			11	12		13
			Rs.	a.	p.		Rs.	a. p.	
		Brought forward ...	2,520	0	0		4,611	0 0	
10	...	Temporary Imprest to Mr. Joseph Sup. for payment of labour. Rs. 700							
11	6	Payments as per Temporary Imprest for labour on Warangal-Karimnagar Road	500	0	0	...	...	...	Original Works Communications
12		Rs. 200 returned by Mr. Joseph Temporary imprest closed							
13	7	Paid to Mr. Shambunad for metal deposited at side of Warangal-Karimnagar Road, 22nd and 23rd miles ...	...	...	...	11/5	100	0 0	do
14	8 & 9	Recouped Imprest account from 1st to 10th of Azur 1325 F:—							
		School building at Waraugal, Rs. 50	...	...	...	12/5	150	0 0	Original Buildings.
		Warangal-Karimnagar Road Rs. 100							Original Communications.
15	10	Paid for Telegram to Superintending Engineer	2	0	0	...	...	..	Establishment Contingencies.
		NOTE—Amount remitted to Mr. Abdul Kadir to raise his imprest from Rs. 150 to 550.							
17	11	Advanced to Supervisor, Mr. Thomas, under transfer orders. Salary debitable to Nanded District ...	...	...	...	13/5	100	0 0	Transfers.
18	3	Miscellaneous Receipts paid into the Treasury	1,002	0	0	...	...	... ...	Payments into Treasury.
19	12	Paid Mr. Bose for metal deposited at side of Warangal-Karimnagar Road	...	...	...	14/5	100	0 0	Original Communications.
20	13	Paid work charged establishment Mr. Boss employed on school building at Warangal	50	0	0	...	...	.. ...	Original Buildings.
		Carried over ...	4,074	0	0	...	5,061	0 0	

P. W. A, Form No. 1.

Warangal Division—Office Cash Book of Mr. Hurst

Date of Receipt.	No. of Voucher.	From whom received, etc.	Receipts						Classification of Receipts.
			Cash.			Treasury.			
1	2	3	4			5			6
			Rs.	a.	p.	Rs.	a.	p.	
		Brought forward ...	12,886	0	0	57,000	0	0	
		Total ...	12,886	0	0	57,000	0	0	

Memo of Treasury balance :—

Warangal Treasury	**... 23,236**
Karimnagar Treasury	**... 3,500**
Total	**... 26,736**

P. W. A. Form No. 1.

Ottley, Divisional Engineer for the month of Azur 1325 F.

Date of Payment	No. of Voucher	To whom paid etc.	Payments			Classification of Charges
			Cash	Treasury		
				No. of Cheque	Amount	
7	8	9	10	11	12	13
			Rs. a p.		Rs. a. p.	
		Brought forward ...	4,074 0 0		5,061 0 0	
25	14 &15	Paid Supervisor, Mr. Abdul Kadir, from 11 to 20 to re-coup his imprest. School building at Warangal ... 60				Original Buildings
		Warrangal-Karimnagar Road ... 70	... ...	15/5	130 0 0	Communications.
25	16	Purchase of stationery from Messrs. Cheekoty Veerannah & Sons ...	15 0	...	... ...	Establishment Contingencies.
26	17	Paid to Mr. Permanand for excavation and embankment, Hyderabad-Hanamkonda Road	... ...	16/5	500 0 0	Original works Communications.
	17 *a*	Do earthwork on 10th mile filling holes	... ...	17/5	50 0 0	do
27	18	Deposits repaid as follows :— Mr. Mohammed Ismail, Contractor, on completion of his contract, *viz.*, constructing Taluqdar's office, Hanumakonda	... ...	18/5	600 0 0	Deposits.
27	19	Paid to Messrs. Marsland-Price and Co., for construction of the jail at Warangal	... ...	19/5	15,000 0 0	Original Works Buildings.
	20	Office rent for Aban 1324 F. paid to Mr. Ghayazuddin	... ...	20/5	50 0 0	Establishment Contingencies.
	21	Deposit repaid as follows :— Mr. David, Contractor, for Kodad-Khammam Road	... ...	11/5	260 0 0	Deposits.
28	22	Paid to Contractor, Mr. Inait Ali, for perchase of bricks	... ...	22/5	500 0 0	Stock.
	23	Do Fida Hussain for Lime stone	... ...	23/5	200 0 0	do
	24	Paid for labour for unloading bricks in kiln	... ...	24/5	100 0 0	do
30	...	Divisional Engineer	... ...	25/5	7,873 0 0	Cash from Treasury.
		Total ...	4,089 0 0		30,264 0 0	
		Balance as per Form No. 24 ...	8,797 0 0		26,736 0 0	
		Total ...	12,886 0 0		57,000 0 0	
		Cash in Chest ... Rs. 8,127				
		Imprest with Supervisor, Abdul Kadir ... Rs. 270				
		Imprest with Suptg. Engr. Rs. 400				
		8,797				

Cash balance counted by me this day and found to be correct.

Dated 30th Azur 1325 F.

Divisional Officer.

NOTES

P. W. A. FORM No. 2.

Vide Paras 767 to 774 of the P. W. A. code.

Division—

Sub-division—

Imprest Cash Book *of*

P. W. A. Form No. 2.

Impress Cash Book of **from** **to**

Day of the month	Voucher No.	Transactions	Receipts during the month			Amount of cash payment			Balance			Head in Cash Abstract Book
1	2	3	4			5			6			7
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
		Balance ...	*150*	*0*	*0*	...	...	...	...	...	...	
5	*1*	*Labour on Warangal Karimnagar Road as per nominal Muster Roll*				*60*	*0*	*0*	...	...	...	*Original Communication.*
7	*2*	*do do* ...	...	...	..	*40*	*0*	*0*	...	...	..	*do*
10	*3*	*Arrears of last month on account of school building at Warangal*	...	..	...	*50*	*0*	*0*	...	...	...	*Original Civil Buildings*
		Total ...	*150*	*0*	*0*	*150*	*0*	*0*	...	...	...	

Dated

Sub-Divisional or Sectional Officer.

Abstract of Charges.

Period	Warangal-Karimnagar Road			School building at Warangal			Total											
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.									
1st	60	0	0	50	0	0												
to																		
10th	40	0	0	...	...	...												
Total ...	100	0	0	50	0	0	150	0	0	...	...	...	...	...	...	...	...	...

N. B.—This abstract will be printed at the back of each form and should be filled in by the Sub-Divisional Officer when the imprest holder receives funds from him and in other cases by the Divisional Accountant.

NOTES.

P. W. A. FORM No. 3.

(Vide Paras 746 & 747 of the P. W. A. Code)

1. This form should invariably be used when it is necessary to give a receipt for money received on behalf of Government.

2. No officer under the rank of Divisional Officer or Sub-Divisional Officer in charge of a territorial Sub-Division who has a drawing account may issue these receipts' unless specially authorised by Government.

3. Receipt books will be issued by the Examiner from time to time on indent. They should be treated as carefully as cheque books and kept under lock and key in the personal custody of the responsible Officer.

4. Applications for refunds should, as a rule, be entertained only when supported by the presentation of the receipt originally given. The receipt should be checked with the counterfoil and the entry in the cash book and accounts; a reference to the repayment should be written across the counterfoil in red ink and a note made in the cash book against the entry of receipt, so as to prevent a double payment, and the receipt, should be destroyed by the disbursing officer. Without the production of the original receipt, a payment should not be made by a subordinate officer except under special orders of the Divisional Officer.

5. In all cases a receipt, stamped when necessary, must be obtained for repayments.

6. Before a receipt book is brought into use the following certificate on the cover should be signed :—

"The receipts in Book No.—are complets and in consecutive order."

7. Books in which all the receipts have been used should be filed in the divisional office.

Branch—

District—

Receipt for Payments to Government.

Book No. 1 Receipt No. 002

Division — Date

Received *from Mr.*

O. S. Rs. *One Thousand only,*

being the Security deposit for constructing

and credited

in the Cash Book Folio No.

dated

Initials of Cashier or Accountant.

Initials of Officer, granting receipt.

RECEIPT FOR PAYMENTS TO GOVERNMENT.

Book No. 1 Receipt No. 002 Place

Division — Date

Received *from Mr.*

O. S. Rs. 1000 —*One Thousand only,*

being the Security deposit for constructing

and credited in the Cash Book Folio No. *dated*

M. R. { *Cashier or Accountant.* *Signature—*

Designation of Officer.

Notes for the guidance of the person obtaining this receipt
(To be printed on the back of the counterfoil in the working form)

NOTE.—Applications for refunds will as a rule be entertained only when supported by the original receipt. Without the production of this receipt, a repayment should not be made by a subordinate officer except under the special orders of the competant authority.

NOTES.

(Vide Paras 759 of the P.W.A. Code)

1. Cash receipts realized by Divisional Officers are not available for expenditure, but must be paid into the Treaaury to the credit of "Public Works Department" as soon as possible after realization.

2. All payments made into the Treasury will be entered in the Remittance Book (Form No. 4) which should accompany the remittance with a chalan. This book must be signed by the Accountant and Treasurer, also by the Treasury Officer when the remittance is for sums of Rs. 500 and over. The chalan will be retained by the Treasury and the book returned to the Divisional Officer. The latter officer will retain the book in his possession but will attach the consolidated receipt to his monthly Accounts submitted to the Examiner as a voucher for the payments into the Treasury.

3. Divisional Officers are strictly enjoined not to enter in the book any particulars other than such as the form provides for and not to furnish treasury officers in this or any other shape with information regarding the service from which they derive the receipts which they remit to the Treasury. Compliance with demands for such information leads to much confusion in the accounts.

P. W. A. Form No. 4.

Division —

Month —

Treasury Remittances Book.

P. W. A. Form No. 4.
نمونہ نمبر (۴)

ضلع DIVISION

شاخ BRANCH

رجسٹر ارسال رقومات بخزانہ ضلع Register of Remittances to the Treasury District

تاریخ ارسال Date of Remittance	داخلہ نشان و تاریخ چالان No. and date of Chalan	رقم عبارت میں Amount in words			رقم اعداد میں Amount in figures			دستخط عہدہ دار خزانہ Signature of the Treasury Officer
		روپیہ Rs.	آنہ as.	پائی ps.	روپیہ Rs.	آنہ as.	پائی ps.	
۱	۲	۳	۴	۵	۶	۷	۸	۹

NOTES.

[*Vide para 165 of P. W. A. Code.*]

1. Each officer in charge of a cash chest must himself count, on the first working day of each month before any disbursement is made, the cash remaining in his chest and will then fill in Form No. 1 with the exact description of his cash balance. The return will then be at once despatched to the Divisional Engineer. The divisional cash balance will also be verified at least once a month and if possible more frequently but there is no occasion for the Divisional Engineer to be himself present at the count required on the first of each month, it will be sufficient if at the earliest possible date, subsequently, he verifies the accuracy of the office copy of the cash balance statement, which must be filled in and filed in the Divisional Officer's office by the officer counting the cash. As soon as all the Sub-Divisional balance reports are received the divisional accountant will at once abstract them in Form No. 51.

P. W. A. Form No. 5.

Division—

Sub-Division—

Statement of the actual balance of cash in the hands *of Mr.*

on the

day of *F. and of standing imprests and Temporary advance with subordinates.*

P. W. A. Form No. 5.

PART I—Statement of the actual balance of cash in the hands of Mr. on the day of F., and of Standing Imprests temporary advance with subordinates.

Description.	No.	Amount.			Remarks and explanation of large balances, etc.
1	2	3			4
Cheques received in favour of self, but not cashed		Rs.	a.	p.	* *As detailed below*
Transfer receipts not cashed					
Currency Notes * As detailed below					
Rupees	7,000	7,000	0	0	*Bills for labour on the Warangal Karimnagar Road not paid owing to illness of Supervisor.*
Half-rupees	2,000	1,000	0	0	
Quarter-rupees	400	100	0	0	
Two-anna pieces	64	8	0	0	
One-anna pieces					
Half-anna pieces	8	4	0	0	
Dubs	32	0	8	0	
Pies	48	0	4	0	
Postage stamps		18	0	0	
Total Cash in chest * (In words)		8,127	0	0	* (*In words*).
Add amount of Imprest & temporary advance shown below		670	0	0	
Grand Total balance as per Cash Book		8,797	0	0	

PART II—Statement of Imprest with subordinates on the 30th day of Azur 1325 F.

Name of Subordinate.	Amount of Imprest or temporary advance.			Explanation when Imprest exceeds the prescribed maximum and authority for raising or reducing the Imprest.
1	2			3
	Rs.	a.	p.	
Superintending Engineer	400	0	0	For office contingencies.
Mr. Abdul Kadir, Supervisor	270	0	0	*Vide Divisional Engineer's No. 20 dated 15th Azur 1325 F. of raising the imprest from Rs. 150 to 550.*
Total	670	0	0	

* Note—Standing imprests and temporary advances should be detailed separately.

PART III—Memo of Treasury balances.

Particulars.	..... Treasury.			..... Treasury.			..... Treasury.			Total.			Remarks.
1	2			3			4			5			6
As per Public Works Accounts.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
Balance as per last month's Cash Books ...													
Add credits issued this month ...													
Total ...													
Deduct cheques drawn this month as per Cash Books (to be credited to "Cheques of P. W. D. officers' in account current) ...													
Balance at end of month as per Cash Books ...													

Note—1. Government securities are not to be treated as cash or shown in the Cash Book or Cash Balance statement.

Dated the . *F.* (*Signature*)_____

(*Rank*)_____

NOTES.

P. W. A. FORM No. 6.

[*Vide Para 734 of the P. W. A. Code*]

P. W. A. Form No. 6

H.E.H. the Nizam's Government P.W.D.

P. W. D. Book No.

No. ——— *Date* ——— *Rs.* ———

In favour of ———

On account of ———

Opening balance ———

Add letter of credit No. ——— *Date* ———

Total ———

Deduct amount of cheque ———

Balance ———

Accountant

Divisional Officer.

——— *Division.*

——— *Branch.*

P. W. A. Form No. 6.

H. E. H. the Nizam's Government P. W. D.

P. W. D. Book No.

No. ——— *Date* ———

The Treasury Officer ———

Pay to ———

——— *or order the sum of*

O. S. Rs.

O. S. Rs. [redacted]

Accountant

Under Rs. ———

بنام مہتمم صاحب خزانہ ———

مبلغ | سکہ عثمانیہ

——— اونکی تحریری وثیقہ پر دیدیجئے

Divisional Officer.

——— *Division.*

——— *Branch.*

Not Payable after two months from the date of issue.

NOTES.

[*Vide para 187 of P. W. A. Code.*]

1. Where stock is drawn from a source not directly subordinate to the indenting officer, this form of indent should be used.

2. The indenting officer will fill in the indent specifying the work or service for which the articles are required, or forward it with the blank invoice and return both to the indenting officer with the stock supplied. The latter will receipt the invoice, return it to the Supplying officer, and paste the indent to its counterfoil.

3. The materials account which accompanies the day book will be posted from the complied with indents, and the invoices, will be the vouchers of the Supplying officer's account of daily receipts and issues of stock (Form No. 6).

P. W. A. FORM No. 7.

Division—

Month—

Indent for Stores.

P. W. A. Form No. 7, **Counterfoil.**

Indent No.———

On ———

Dated———

Description.	No. or quantity.	Head of account.
		* Name of work (with name of contractor from whom it is recoverable.)

These stores should be $\frac{\text{delivered}}{\text{despatched}}$ to.....

.....by.....

Indenting Officer,
(Divisional or Sub-Divisional Officer,)

INDENT FOR STORES.

[See para 629 of the P. W. A. Code].

Indent. P. W. A. Form No. 7.

Indent No.———

On ———

Dated———

Description.	No. or quantity.	Head of account.
		* Name of work (with name of contractor from whom it is recoverable.)

These stores should be $\frac{\text{delivered}}{\text{despatched}}$

to.....

by.....

Indenting Officer.
Divisional or Sub-Divisional Officer.

CERTIFICATE OF SUPPLY.

This Indent has not been complied with in full.....

.....

(The alteration which I have attested have accordingly been made by me.)

$\frac{\text{Delivered}}{\text{Despatched}}$ to.....on.....

Dated *F.* *Supplying Officer.*

P. W. A. Form No. 7. **Invoice.**

Invoice of Stores supplied———.

To ———

By———

On indent No ——dated———Issued by the.....

Description.	No. or quantity.	Head of account.
		* Name of work (with name of contractor from whom it is recoverable.)

Dated ———13 ,

Supplying Officer.

* In the case of issues to contractors and private persons this acknowledgement should set forth all the particulars mentioned in para 763 of the P. W, Account Code.

Received

Dated———*13* . *Receiving Officer.*

NOTES.

[*Vide Paras 186 to 189 of P. W. A. Code.*]

1. The daily transactions of both Stock and Tools and Plant should be kept in this Form, but in separate books. These, like the Cash Book, should be written up day by day, care being taken that there is proper authority, *viz.*, a regularly authorized indent or order, for each transaction, which should be quoted in column 2 regularly numbered and filed.

2. When column 4 "Head of Account Book' cannot be filled in by the Store-keeper, it should be done in the divisional office.

3. The abstract at the end of the month should be so drawn up as only to require copying into the returns Forms No. 9 & 10.

4. In Sub-Divisions where there is no Store-keeper, the Sub-divisional officer is responsible for the keeping up to this form.

Division—

Sub-Division-

Section—

Register of Stock $\frac{\text{RECEIPTS}}{\text{ISSUES,}}$.

P. W. A. Form No. 8.

REGISTER OF STOCK

RECEIPTS. / ISSUES.

Receipts / Issues during the month of F.

Date.	Reference to recorded measurements for receipts only & to Indent or Order.	* To whom issued (with name of work & of contractor to whom chargeable). * Source from which received.	Head of Account etc.	Iron nails.	Screws.	Bricks, 1st class.	Lime stones.	Portland cement.	White lime.	Iron bar.	Rolled steel joists.	Iron pipes.
1	2	3	4	5	6	7	8	9	10	11	12	13
		Receipts.		Mds	Doz.	No.	Cft.	Bar.	Cft.	Mds.	Cft.	Rft.
2nd	5	Richardson and Cruddas, Bombay.	Debits to stock.	5	12	...	...	...	...	100	...	...
5th	6	Contr. Inait Ali ...	Do ...	...	...	50,000	...	...	...	...	...	...
"	7	" Fida Hussain ..	Do ...	...	...	...	1,000	...	...	...	...	...
"	8	Jessop & Co. ...	Purchases ...	...	...	...	...	20	...	...	50	...
15th	9	Contr. Mohamed Hussain	Do ...	...	...	...	...	...	...	...	...	100
17th	10	Brick Manufacture at Gulbarga.	Stock for out-turn from manufacture.	...	...	1,00,000	...	...	...	...	...	...
28th		Lime	Do ...	...	...	...	...	...	1,000	...	...	...
		Totals for the month ...	...	5	12	1,50,000	1,000	20	1,000	100	50	100
		Abstract of Receipts. / Issues. To be filled in at the close of the month and posted into "Abstract of materials received during the month."		Small stores.	Do	Building Materials.	Do	Do	Do	Metal.	Do	Do

* *Score out the upper or lower line as required.*

Dated 17th Dhye 1335 F.

(*Signature*)_____

(*Rank*) _____

P. W. A. Form No. 9.

NOTES.

(*Vide Paras 192 to 194 and 204 to 207 of P.W.A. Code.*)

1. This form is posted, so far as regards quantities from the abstract in Form No. 8, and as regards values from the several day books of manufacture, Contract accounts, bills, etc.

2. The responsibility of the Sub-divisional officer in regard to these returns is usually confined to recording the *quantities* correctly. The money values are all filled up in red ink in the Divisional Officer's office.

3. The entries under the Sub-head "Manufacture" in Forms Nos. 9 and 10 will require particular care.

4. Since "Manufacture" is a sub-head of Stock like "building materials," "fuel" etc., it is evident that articles of stock, such as fuel, etc., issued to manufacture, should appear once in Form No. 10 as an issue under the sub-head "fuel" and again in Form No. 9 as a receipt under the sud-head "Manufacture."

5. Similarly articles, such as bricks, etc., outturned from manufacture should appear once in Form No. 10 as an issue under the sub-head "Manufacture." and again in Form No. 9 as a receipt under the sub-head "building materials,"

6. It follows from the foregoing that the entries on both Dr. and Cr. sides under the head "Stock" in the Stock account Form No. 73 will always agree.

7. Form No. 9 (Monthly abstract of stock received) will be completed by adding the cash payment on account of manufacture as shown in the various "Day books of expenditure on manufacture." The total thus arrived at including the cost of purchases and carriage of cost, should agree with the amount debited to stock in the monthly accounts.

8. It should always be borne in mind that all articles of stock purchased during the month, whether paid for or not, should be brought on the stock returns, the account of "purchases" being expressly provided for the record and adjustment of items either purchased on credit or paid for before receipt.

Division —

Sub-Division —

Month —

Abstract of Stock Receipts.

Compared with the account of daily receipts (Form No. 8) and with the Cash Book, Adjustment Book, Day Books, Contracts and other vouchers and found to be correct.

Accountant.

P. W. A. FORM NO. 9.

Receipts | **Abstract of Stock**

Quantities	Names of articles (grouped by sub-heads)	Rate Rs. a. p.	Amount (separately for each article) Rs. a. p.	Total (separately for each sub-heads) Rs. a. p.
5 Mds.	Iron nails.	10 0 0	50 0 0	
12 Doz.	Screws	0 3 0	6 0 0	56 0 0
	Buildings Materials			
1,50,000	Bricks, 1st Class.	10 0 0	1,500 0 0	
Cft. 1,000	Lime stone	20 0 0	200 0 0	
20 Bags	Portland Cement	12 0 0	240 0 0	
Ft 1000	White Lime	25 0 0	250 0 0	2,190 0 0

* Source from which received.	Authority.	Value of each receipt of materials. Rs.	a.	p.	Total. Rs.	a.	p.		Iron nails.	Screws	*Buildings Materials*	Bricks, 1st Class.	Lime stone	Portland Cement	White Lime
Cash paid for Stock.															
Purchased from Richardson and Cruddas.	...	556	0	0	...	...	...	...	50-0-0 5	6-0-0 12	...	...	...	...	...
do from Contractor, Inait Ali.	...	500	0	0	...	...	...	...	...	...	...	500-0-0 50,000	...	...	...
do from Contractor, Fida Hussain.	...	200	0	0	...	...	...	...	...	...	...	...	200-0-0 1,000	...	...
Cash paid for Manufacture.	...	100	0	0	...	...	...	...	...	...	...	...	...	...	...
					1,356	0	0								
Stock Purchases.	...														
Messrs. Jessop & Co.,...	...	590	0	0	...	...	..	...	...	...	...	...	...	240-0-0 20	...
Contractor Mohamed Hussain.		50	0	0	...	...	...	...	...	...	...	...	...	...	...
					640	0	0								
Issue to and Outturn from Manufacture.															
Brick Manufacture ...	...	1,500	0	0	...	...	...	...	...	...	...	1,000-0-0 1,00,000	...	...	...
Lime do ...	...	350	0	0	...	...	...	...	...	...	...	...	...	...	250-0-0 1000
					1,850	0	0								
Grand Total † ...					3,846	0	0								

* Quoting reference to No. of cash book voucher or transfer entry in respect of items brought to account through the cash book or the transfer entry book, vide Rule 2 to Para 634.

* The totals should agree.

Dated the *E.*

P. W. A. Form No. 9.

Received during the month of Asar 1325 F. [Receipts.

Metals.	Iron Bar.	Rolled Steel Joists	Iron pipes.	*Manufacture.*	Brick Manufacture	Lime. "	Cash paid for Manufacture.						
	Mds. 100.	Cwt. 50.	Ft. 100.										
	5 0 0	7 0 0	0 8 0		...	...	...						
	500 0 0	350 0 0	50 0 0		500 0 0	100 0 0	100 0 0						
								700 0 0					
								900 0 0					
													Grand Total* ... 3,846 0 0
...	500-0-0 100	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	1000-0-0	...	...	...	...	...	...
...	...	350-0-0 50		...	...	...	...	...	...	...	...	...	...
...	...	...	50-0-0 100	...	...	...	...	...	...	...	...	...	...
...	...	...	—	...	500-0-0	...	...	...	...	...	...	...	...
	...	...	...	...	...	100-0-0	...	...	...	...	...	..	...

Sub-Divisional Officer.

Dated initials of Divisional Accountant.

NOTES.

(Vide Para 192 to 194 and 204 to 207 of P.W.A. Code)

The notes on Form No. 9, apply to this Form also.

Division —

Sub-Division —

Month —

Abstract of Stock Issued.

Compared with the account of daily issues (Form No. 8), and with the Cash Book, Adjustment Book, Day Books, Contracts and other voucher and found to be correct.

Accountant.

P. W. A. Form No. 10.

Issues — Abstract of Stock materials issued during the

* On what account Issued	Value of materials expended upon each item			Total			Names of articles (grouped by sub-heads)	Iron nails	Screws	*Building Materials*	Bricks, 1st class	Lime Stone	Portland Cement	White Lime
							Quantities	1 Md.	4 Doz.		50,000	c ft. 100	2 Bags.	c.ft. 500
							Rate Rs.	10	0		10	20	12	25
							Rate a.	0	8		0	0	0	0
							Rate p.	0	0		0	0	0	0
							Amount (separately for each article) Rs.	10	2		500	20	24	125
							Amount a.	0	0		0	0	0	0
							Amount p.	0	0		0	0	0	0
							Total (separately for each sub-head) Rs.				12			669
							Total a.				0			0
							Total p.				0			0
Original Works	Rs.	a.	p.	Rs.	a.	p.								
Constructing Talukdar's office.	160	0	0	...	...	...	...	...	...	...	100-0-0 10-0-0	10-0-0 50	...	...
„ Bridge at.	110	0	0	...	...	...	...	...	...	...	50-0-0 5,000	...	...	25-0-0 100
„ Post office.	167	0	0	...	...	...	...	5-0-0 ½	...	...	150-0-0 15,000	...	12-0-0 1	...
„ Road ...	135	0	0	...	...	...	...	...	...	...	100-0-0 10,000	...	...	...
				572	0	0								
Repairs.														
Annual Repairs, Finance office.	67	8	0	...	...	...	...	5-0-0 ½	...	...	...	...	...	62-8-0 250
„ P. W. D., Secretariat.	125	0	0	...	...	...	...	...	...	...	...	...	...	25-0-0 100
„ Road ...	60	0	0	...	...	...	...	...	...	...	50-0-0 5,000	10-0-0 50	...	...
				252	8	0								
Stock Manufacture.														
Brick Manufacture.	1,500	0	0	...	...	...	...	...	...	...	...	...	...	—
Lime „	350	0	0	...	...	...	...	...	...	...	...	...	...	...
				1,850	0	0								
Cash Credit to Stock.														
Sold to Chief Engineer...	2	0	0	...	...	...	...	...	2-0-0 4	...	...	...	...	...
				2	0	0								
Stock Sale.														
Issued to Contractor Ramchand.	79	8	0	...	...	...	...	...	...	...	50-0-0 5,000	...	12-0-0 1	12-8-0 50
				79	8	0								
Grand Total † ...				2,750	0	0								

Dated the _____ *F.*

* Quoting date of receipt of cash or No. of transfer entry in respect of items brought to account through the cash book or the transfer entry book, vide Rule 2 to Para 634.

† The totals should agree.

Division.

P. W. A. Form No. 10.

Sub-Division.

Month of

[Issues

Metals.	Iron Bar.	Steel Joists.	Pipe Iron.	*Fuel.*	Firewood.	Coal.	*Manufactures.*	Brick Manufacture.	Lime.					Grand Total ...
	Mds. 30.	Cwt. 10.	Ft. 10		Mds. 5,000	Mds. 5,000								
	5	7	0 8 0		10	1			...					
	150	70	5		500	100		1,000	250					2,756
	225				600				1,250					
...	50-0-0 10	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	35-0-0 5	...	...	..	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	35-0-0 5	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	100-0-0 20	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	...	...	500-0-0 5,000	...	...	1000-0-0	...	...	...	...	...	
...	...	...	...	...	...	100-0-0 100	...	...	250-0-0	...	...	...	...	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	
...	...	...	5-0-0 10	...	...	...	...	...	...	...	...	...	...	

Sub-Divisional Officer.

Dated initials of Divisional Accountant.

NOTES.

P. W. A. Form No. 11.

(Vide Para 795 of the P. W. A. Code.)

1. This return is posted, as regards column No. 6 "balance brought over," from column 21 of the last return, and as regards the monthly receipts and issues from Forms Nos. 9 and 10.

2. It will be found convenient to have complete list prepared of all articles usually kept in store in each division, and to have the names printed in the order given in the lists on slips to be pasted in col. 3, "Name of article."

3. The daily transactions of stock will be entered in Form No. 8 by the store-keeper, the monthly totals being worked out and entered regularly in Forms Nos. 9 & 10 and thence into this return punctually at the close of each month. If this is done, the Officer will be in a position to know the state of the account of any particular article at any moment, and, at the close of the half year, there should be no cause for delay in submitting the return to the Divisional Officer for check. In respect to the nomenclature, etc., of articles, attention is drawn to P. W. Account Code.

4. The return is completed by filling in the "Details" of receipts and issues and the particulars of all articles entered in the columns "Receipts" and "Issues."

5. A Certificate in the following form, signed by the officer in direct charge of the articles, should be given on the last page of the return :—

Certificate.

Certified that, with the exceptions noted against the articles shown in this return have, during the year ending.....F. been counted by me or the undermentioned officers.

Sub-Divisional Officer,

Divisional Officer.

Division—

Sub-Division —

Half Yearly Balance return of Stock.

P. W. A. Form No. 11.

Half Yearly Balance Return of

Class	Item No.	Name of Article	Unit	Issue rate	Balance brought forward	Receipt						Total receipts & balance
1	2	3	4	5	6	7	8	9	10	11	12	13

P. W. A. Form No. 11.

DIVISION.

Sub-Division.

Stock for the half year ending_____ F.

Issues						Total	Closing balance carried forward	Remarks	
								By Sub-divisional officer	By Divisional officer
14	15	16	17	18	19	20	21	22	23

Certificate.

Certified that, with the exceptions noted, the articles shown in this return have, during the year ending_____, been counted by me or by the persons named below :—

Dated the _____ *13* *F.*

Signature of Sub-Divisional Officer.

Signature of Divisional Officer.

NOTES.

P. W. A. Form No. 12.

[*Vide Paras 207 to 213 of P. W. A. Code.*]

1. The half yearly stock register (Form No. 12) resembles in form the half-yearly balance return submitted from sub-divisions (Form No. 16), but it has additional columns to show the "value at current rates," the value adjusted to coincide with amount of stock shown in the "stock account" and the "market rates."

2. The register is posted in the Divisional Engineer's office as regards quantities month by month from the monthly statements of receipts and issues (Forms Nos. 9 to 10). The monthly posting is necessary to ensure the return being closed and submitted to the Examiner without unnecessary delay at the end of the half-year.

3. The value and rates of articles are then adjusted to coincide with the balance as shown in the stock account form No. 73 Part I, as explained in para below. Any great differences between the "current rates" and the "future rates" will require to be investigated and explained. In the column first named the rates at which stock was issued during the half-year to which the return relates should be entered, and the value of several articles in store worked out according to those rates. In the column future issue rates" the rates should be so regulated (subject of course to the general condition that all stock rates are *bona fide* market rates) that the aggregate of the value of the various articles will work up to the amount at debit of the respective sub-heads of stock as shown in Part I of the stock Account.

4. The "market rates," being the rates at which articles of a similar description can be purchased or manufactured in the public markets, are filled in the return for the 31st Ardibehist of each year, and when there are serious differences between the book or future issues rates and "market" rates, the cause of such differences should be investigated and explained, and proposals should be submitted for their adjustment. The rates at which materials are to be kept on the stock lists of Divisions should not be allowed to exceed the rates at which such materials can be procured in the open market. All sums requiring to be removed from the stock account to enable this to be effected should be removed and charged to current work. When stock has been collected for specific works, and in consequence of delay or change of intention in carrying them out that stock has deteriorated or there is no real market or use for it, the loss resulting therefrom should be charged to the works concerned under a distinct sub-head, in addition to the usual or normal sub-heads of their estimates.

5. The register should be closed and submitted to the Examiner, as soon as possible after the end of the half year.

6. It should be borne in mind that officers of the P. W. D. are personally responsible for articles shown in the returns submitted by them, and particular attention should be paid to the custody of the stores, to their being periodically counted, and to prompt enquiry and report of all cases of missing stores.

7. A certificate in the following form signed by the Divisional Officer, should be added in the last page of the register:—

Division—

Sub-Division—

Half-year ending *F.*

Half Yearly Stock Register.

No.....dated the..... 132 F.

Forwarded to the Examiner.

Divisional Officer.

Division.

CERTIFICATE. P. W. A. FORM No. 12.

I hereby certify that I have scrutinized the future issue rates of stock as shown in this return, and, with the exceptions explained in the column of remarks, found them to be not in excess of the market rates, and I have duly brought to notice all cases in which charges to work on account of deterioration or losses of stock are likely to be found necessary.

I also certify that stock of the articles shown in this return has been taken during the year ending ——————F. by the undermentioned officers with the exception noted.

Stock of————sub-division counted————

„ of———— „ „ by.....

8. The following examples will be sufficient to illustrate the necessity for effecting these adjustments periodically :—

(*a*) Suppose that on 1st Khurdad there were 80,000 bricks in store, value Rs. 400 the rate to cover this value would be Rs. 5 per 1,000, and that rate would probably be fixed for issues during the ensuing half-year. Suppose that they were purchased during the half-year :—

	Rs.	A.
30,000 bricks at Rs. 5.3 per 1,000 ...	155	10
10,000 „ „ 5 „ 1,000 ...	50	0
This would make 120,000 bricks value ...	605	10
If the issues during the half-year were 98,000 bricks at Rs. 5 per 1,000 value ...	490	0
There would remain 22,000 bricks value ...	105	10
While at the current rate the value would be only	110	0

An increased rate had to be paid in this case to ensure immediate delivery of the bricks which was necessary and was not due to a rise in the market rate, the loss of Rs. 5-10 at the close of the half-year would therefore be adjusted against some profit under stock, or by debit to works and the stock rate would still continue to be Rs. 5 per 1,000.

Assume that the market rate rose in the following instance :—

		Rs.
80,000 bricks opening balance at Rs. 5 per 1,000 —		400
60,000 bricks issued in Khurdad at Rs. 5 per 1,000—	...	300
10,000 bricks purchased „ at Rs. 5 per 1,000 ...	...	50
30,000 bricks balance at close of Khurdad at Rs. 5 per 1,000—		150
30,000 bricks purchased in Thir at Rs. 5-8 per 1,000 —	...	165
60,000 bricks value ...	...	315

The issue rate would now (in Thir) be made Rs, 5-4 per 1,000. "Current issue rate" in the stock register would continue Rs. 5 per 1,000 Rs. 5-4 per 1,000 being shown in the "Remarks" column as the issue rate, till the close of the half-year, when the future issue rates of the balance of bricks on hand would be worked out at Rs. 5-4 per 1,000 which would then be the issue rate of the current half-year. The increased rate would not be charged on building contracts allowing for a rate of Rs. 5 per 1,000 for the supply of bricks, the difference in value being debited direct to the work as the issues occur.

(b) Take again another case—

	Rs. a. p.
500 maunds of coal were purchased during the half-year at Re. 1 per maund	500 0 0
If the issue during the half-year were 200 maunds at Re. 1-2 per maund to cover wastage, value ...	225 0 0
There would remain 300 maunds, value	275 0 0

At the close of the half-year the current issue rate would continue to be Re. 1-2 per maund, the "profit" of Rs. 25 on the sales of the half-year being reserved which would ultimately be adjusted under stock or by credit to works.

9. It will be understood that when the articles are scattered over several sub-divisions and the transactions are numerous and complicated, it will be necessary to keep card ledgers showing the total values of receipts and issues under the several sub heads, *viz.*, small stores, building materials, etc., by sub-divisions which should be posted daily.

10. As soon as the adjustments under each Sub-head have been worked out, the orders of the Divisional Officer will be taken in writing for the adjustment of the Profit or loss in the next monthly accounts by crediting or debiting other sub-head of stock and such works in progress as may be decided upon with the approval of competent authority.

11. Stock deficits are generally due to two causes; one to actual loss of materials and the other to differences between former and present rates owing to depreciation of materials and other extraneous causes. But to whatever cause, the deficit may be due, a full report on the subject should at once be made to the Superintending Engineer and a copy sent to the Examiner.

12. The Stock Register having been closed and balanced with the Stock Account, any transfer between sub-heads of stock or debit or credit to works should be passed through the Stock Account as normal transactions of the month's account which may at the time be in hand.

P. W. A: Form No. 12.

Register of Stock for the half-

PART I.

Class	Item No.	Name of Articles	Balance brought forward	Receipts						Total Receipts and balance
				1325 F. Azur	Dhye	Bhymon	Isfandar	Farwardi	Ardibehist	
1	2	3	4	5	6	7	8	9	10	11
Small Stores.	1	Iron nails, Mds. ...	...	5	...	...	...	...	...	...
	2	Screws, Doz. ...	...	12	...	...	...	...	...	...
Building materials.	3	Bricks, 1st Class, No....	...	1,50,000	...	...	...	...	...	...
	4	Lime Stones, Cft. ...	...	1,000	...	...	...	...	...	...
	5	Portland cement, Bags...	...	20	...	...	...	...	...	...
	6	White lime, Cft. ...	...	1,000	...	...	...	...	...	...
Metals.	7	Iron Bar, Mds. ...	...	100	...	...	...	...	...	...
	8	Rolled Steel joists, cwts.	...	50	...	...	...	...	...	...
	9	Iron pipes, Rft. ...	...	100	...	...	...	...	...	...
Fuel.	10	Firewood, Mds. ...	...	...	...	...	...	...	...	...
	11	Coal, Mds. ...	...	...	...	...	...	...	...	...

P. W. A. Form No. 12.

DIVISION.

Sub-Division.

year _____ F.

THE REGISTER

Issues							Closing balance carried forward	Value at current issue rates		Value at future issue rates		Market rates	Remarks
1325 F. Azoor	Dhye	Bhymon	Isfundar	Farwardi	Ardibehist	Total		Rate	Amount	Rate	Amount		
12	13	14	15	16	17	18	19	20	21	22	23	24	25
1	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	.	...	...	...	...	...	...	...	...	...	...
50,000	...	...	...	...	...	...	...	...	...	...	...	...	...
100	...	...	...	...	...	...	...	...	...	...	...	...	...
2	...	...	...	...	...	...	...	...	...	...	...	...	...
500	...	...	...	...	...	...	...	...	...	...	...	...	...
30	...	...	...	...	...	...	...	...	...	...	...	...	...
10	...	...	...	...	...	...	...	...	...	...	...	...	...
10	...	...	...	...	...	...	...	...	...	...	...	...	...
5,000	...	...	...	...	...	...	...	...	...	...	...	...	...
100	...	...	...	...	...	...	...	...	...	...	...	...	...

P. W. A. Form No.

PART II.

General Abstract						* Abstract of					
Sub-head	Book Value			Value at current issue rates			Sub-divisions	Book Value			Value at current issue rates		
	Rs.	a.	p.	Rs.	a.	p.		Small stores					
								Rs.	a.	p.	Rs.	a.	p.
Small stores													
Building materials ...													
Timber													
Metals...													
Fuel													
Painters' stores													
House fittings													
							Total for the Division						
Miscellaneous								Painters' stores					
Manufacture of stock ...													
Land, kilns, &c.													
Total value of Stock in the Division							Total for the Division						

N. B. —Book value should be posted from column 19 of Part I. (see para of the P. W. A. Code) and the

† This total should agree with the balance as per Suspense Register (Stock.)

P. W. A. Form No. 12.

The Summary.

Sub-divisional figures

Book Value		Value at current issue rates		Book Value		Value at current issue rates		Book Value		Value at current issue rates		Book Value		Value at current issue rates	
Building materials				Timber				Metals				Fuel			
Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
House fittings				Miscellaneous				Manufacture of stock				Land, kilns, &c.			

column Value at current issue rates from column 21 of part I.

Divisional Accountant.

PART III. The Review.
Report by the Divisional Accountant.

To,

The Divisional Officer,

Sir,

1. The future Issue Rates for all articles have been worked out by me personally, under your general instructions and in accordance with the prescribed rules. These rates do not exceed, in any case the market rates as filled in the Register, under your orders by.....(Rank).....on.....Explanations have also been recorded in the "Remarks" column against items of important differences between the Future Issue Rates and (1) the Current Issue Rates or (2) Market Rates.

2. The following table shows the surpluses and deficits which are brought out by the revision of rates and should now be adjusted in the accounts in order to effect an agreement between the revised values and the present book values of the stores under each sub-head :—

Sub-head	A. Sub-division		B. Sub-division	
	Surplus	Deficit	Surplus	Deficit
Small stores				
Building materials				
Timber				
Metals				
Fuel				
Painters' stores				
House fittings				
Miscellaneous				
Manufacture				
Land, Kilns, &c, ...				

Short Notes explaining how these differences have resulted have been recorded in Part I. against the individual items.

3. The certificates recorded by Sub-Divisional officers on their Balance Returns for the half year show that with the exceptions noted below, stock of the articles shown in this return has been taken during the year ending.....by the persons named below :—

Stock of ——— Sub-Division counted by.....

„ of „ „ by.....

„ of „ „ by.....

4. Quantities seem to be excessive in the following cases.

5. (Other points to be brought to the notice of the Divisional Officer).

Dated.....

.....
Divisional Accountant.

Orders of the Divisional Officer

1. The Future Issue Rates are approved. All errors in accounting marked A within should be certified in the next accounts. Subject to this condition, the net $\frac{\text{surplus}}{\text{deficit}}$ should be credited to the revenue head concerned or treated as receipts on capital accounts charged off on receipt of sanction of which should be applied for.

2. Remarks and orders regarding stock taking and other points :—

Divisional Officer.

P. W. A. Form No. 13.

NOTES.

[*See Para 224 of the P. W. Account Code.*]

Account of Receipts of

Tools and Plant.

Division _____

Sub Division _____

Month 13 F.

Account of Receipts of Tools and Plant.

P. W. A. Form No. 13

Date.	†Source of Receipt, with Particulars.	Names of Articles, With Classification. ‡																To be filled in the Divisional Office.
		Chairs (O).	Tables (O).	Instrument boxes, Class I (S).	Instrument boxes, Class II (S).	Phowrahs (T).	Pick axes (T).	Almirahs (O).	Steam Road Rollers (P).	Chronographs (S).								Reference to Voucher No. and date or adjustment of of value.
4th	Purchased from Messrs. Baboo Khan ...	12	4	...	...	...	...	...	...	...								
10th	Supplied by Messrs. Nowlaky & Co., Bombay ...	...	...	1	2	...	...	—	...	—								
20th	Received back, in good condition from Alauddin Contractor (Lent for use on works in Bhamon 134 F.	...	...	...	..	40	50	...	...	..								
21st	Mahaboobnagar Division	4	1	2	1	...	...	4	...	...								
25th	Received back from City Improvement Board in good condition (Lent in Forwardy 134 F). ...	...	...	...	...	—	...	...	1	...								
25th	Received back from Messrs. Lawrence & Mayo Madras after repairs	...	...	...	...	...	...	...	...	1								
	Total for the month ...	16	5	3	3	40	50	4	1	1								

‡ The entries in this column in respect of receipt back of articles lent or sent out (Vide para) should be made in red ink, quoting reference to the original entries in the Account of Issues of Tools and Plant.

‡ The classification may be indicated by single capital letters, *i. e*, Scientific Instruments and Drawing Materials=S; Plants and Machinery=P; Tools=T; Navigation Plant=N; Office Furniture=O; Camp Equipage O.

Signature _____

Rank _____

NOTES.

P. W. A. FORM No. 14

[*See Para 225 of the P. W. Accounts Code.*]

Account of Issues of Tools and Plant

P. W. A. Form No. 14.

Account of Issues of Tools and Plant.

Division _____

Sub-division _____

Month—Azoor 13 F.

Date.	Reference to Receipt or Voucher accompanying	To whom Issued, with particulars, etc., †	Names of Articles with Classification ‡							To be filled in the Divisional Office.
			Ladders (T).	Prismatic compasses (S).	Instrument boxes Class I. (e).	Centrifugal Pumps (P).	Chairs (O).	Pick axes (T).	Lanterns (T).	Reference to recovery of value.
1st	Receipt ...	Rama Contractor, lent for use on works ...	4	...	....	...	..	...	...	
3rd	,,	Transferred to S. D. O. Warangal Sub division ...		1	....	...	....	...	....	
10th	Letter No. 20 dated 10-6-40	Messrs. Lawrence & Mayo Madras for repairs	...	...	1	...	...	...	....	
14th	Letter No. 45, dated 14-6-40.	Mint Workshops, for repairs	....	...	...	1	....	...	...	
20th	Survey Report and Sale Account	Sold by auction	...	...	....	...	4	..	...	
		Destroyed and thrown into the river ...	...	...	..	...	.	10	20	
		3 chairs found short on actual count on 15th Azur 13 F.								
		Total for the month ...	4	1	1	1	4	10	20	

† The entries in this column in respect of articles lent or sent out (Vide para 666) should be made in red ink. The entries in respect of articles found short on actual count should also be made in red ink in this column, but no entries should be made in the quantity columns.

‡ The classification may be indicated by single capital letters *i.e.*, Scientific Instruments and Drawing Materials = S, Plant and Machinery = P., Tools = T. Navigation Plant = N. Office Furniture = O, Camp Equipage = C.

Signature _____

Rank _____

NOTES.

P. W. A. FORM No. 15.

[*Vide Paras 226 to 230 P. W. A. Code.*]

Register of Tools and Plant.

Division_____ Register of

Sub-Division_____

Year ending_____13 F. PART I.

Class	Item No.	Name of Article	Balance brought forward.	Receipts.												Total Receipts and Balance.
				Azoor 12 F.	Dai.	Bhaman.	Isfundar.	Furwardy.	Ardebahist.	Khurdad.	Thir.	Amerdad.	Sharawar.	Mehir.	Aban.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

the Register.

Issues.													Closing Balance carried forward.	Remarks.
Azoor 18 F.	Dai.	Bhaman.	Isfandar.	Furwardy.	Ardebahist.	Khurdad.	Thir.	Amerdad.	Sharawar.	Mehir.	Aban.	Total.		
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32

PART II.—Articles temporarily

Item No.	Name of contractor or other person, with name of articles.	Balance brought forward.	Debits.												Total Receipts And Balance.
			Azoor 13 F.	Dai.	Bhaman.	Isfandar.	Furwardy.	Ardebahist.	Khurdad.	Thir.	Amurdad.	Sharawar.	Mehir.	Aban.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

PART III.—Shortages

Certified (1) that, with the exceptions noted, the articles shown in this return have, during the year ending 13 F.
represent articles lent or sent out for repairs, which could not for good reasons, be returned by the end of 13 F.
of individual items have been explained against them in the column of Remarks.

Tools And Plant. P. W. A. Form No. 15.

lent or sent out

Credits.														
Azur 18 F.	Dai.	Bhaman.	Isfandar.	Furwardy.	Ardibehist.	Khurdad	Thir.	Amurdad.	Sharawar.	Mehir.	Aban.	Total.	Closing balance carried forward.	REMARKS.
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31

Awaiting Adjustment.

been counted by me or persons named below- (2) that I have satisfied myself that the closing balance of Part II, actually and (3) that the shortages detailed in Part III are receiving attention, and delays of more than three months in the clearance

Date

Signature of Divisional Officer. *Signature of Sub-Divisional Officer.*

P. W. A. Form No. 16.

NOTES.

[*Vide Paras 232 and 240 of P. W. A. Code*].

1. This return of the disposal mile by mile, of metal collcoted for consolidation, should be prepared monthly by the sub-divisional officer, and forwarded by him to the Divisional Engineer's office, where it will be recorded.

2. For permanent record in the sub-divisional office these forms will be bound in a book, loose sheets being submitted to the Divisional Engineer monthly.

3. The balance of metal in each mile should be shown monthly, whether there are any transactions on it during the month or not.

4. No half-yearly register or return of road metal will be required, and the only other record necessary will be the rate book (Form No. 17).

5. Inspecting Officers will test-audit these returns during the course of their periodical inspections.

Division—

Sub-Division—

Statement of Receipts, Issues and Balances of road metal.

during the month of *F.*

P. W. A. Form No. 16.

Statement of Receipts, Issues and Balances of Road Metal.

DIVISION _____ SUB-DIVISION _____

Road from *to* *Length* *miles*

Month F.

No. of mile.	Nature of metal.	Opening balance.	Received during the month.	Total	Expended during the month.	Closing balance.	Actual check by measurement.		Remarks *
							Date.	Results.	
1	2	3	4	5	6	7	8	9	10
18	Stone.	1000	3300	4300	Nil.	4300	30th Azur	4,200 (1)	(1) 100 C.ft. swept away by overflow of road-side drain.
22	Kanker.	5,600	7,000	12600	7000	5600	30th Azur	5800 (2)	(2) The present check measurement was very carefully made; so it is presumed the last was less accurate. The stacks have been more carefully made up.
Total.	...	6600	10300	16900	7000	9900	...	10000	

Note.—When the check measurement differs from the book result, the former must invariably be brought forward at the balance in the next return, any investigation necessary about the discrepancy meanwhile proceeding.

* The action taken in respect of deficiencies should be indicated in this column.

Signature _____

Rank _____

NOTES.

P. W. A. Form No. 17.

[*Vide Para 242 of P. W. A. Code.*]

The Road metal rate book is the standard whereby to check the purchases of metal. It will be altered from time to time, as old quarries are exhausted, new ones opened, or as other circumstances affect the rates.

Division—

Road metal rate book. *Rate table showing the lowest rates at which metal can be supplied to the road side throughout the division.*

_____ DIVISION. P. W. A. FORM No. 17.

Rate table showing the lowest rates at which metal can be supplied to the road side throughout the division.

No. of Miles.	Quarry from which dug.	Distance carried.		Rate for carrying per mile.			Rate per 100 cubic feet.									Remarks.
		Miles.	Furlongs				Digging and stacking at road side.			Carriage.			Total.			
				Rs.	a.	p.	Rs.	a	p.	Rs.	a.	p.	Rs.	a.	p.	

NOTES.

P. W. A. FORM No. 18.

[*Vide Paras 219, 238 and 239 of the P. W. A. Code.*]

1. When stores of any kind become unserviceable, a report thereof must be made at once by the subordinate in charge in this form as it is desirable to avoid keeping worthless materials on stock, and if the disposal of the report is not within the powers of the DIVISIONAL ENGINEER it will be submitted to the Superintending Engineer.

2. In the report should be stated the period during which the articles have been in store or in use, and the cause of deterioration in full.

3. On receipt of the Superintending Engineer's orders as to the disposal of the articles, the Divisional Engineer will promptly take the necessary action with regard to their disposal, and submit the report to the Examiner with the accounts of the month in which the credit is made to Stock or Revenue, according as the articles sold are comprised of Stock materials or Tools and Plant.

4. A similar form should be used for reporting loss of, or damage to, stock.

Division—

Station—

Report of the survey of *stores which have become unserviceable.*

P. W. A. Form No. 18.

_____ DIVISION.

Report of the survey of stores which have become unserviceable.

Number or quantity.	Description of articles.	Value on the books.						Rate of receipt.	Remarks by the officer incharge explaining the cause of the articles becoming unserviceable.	Remarks or orders of the Divisional officer.	Orders of the Superintending Engineer.
		Rate.			Amount.						
		Rs.	a.	p.	Rs.	a.	p.				
									In charge ...		

*No.*_____, *dated the*_____ *73 F.*

Submitted to the Superintending Engineer,

_____ Circle; for orders.

_____

Divisional Officer.

*No.*_____, *dated the*_____ *73* F.

Returned to the Divisional Officer, for necessary action, as per orders noted above.

_____

Superintending Engineer.

NOTES.

P. W. A. FORM No. 19

[*Vide Paras 202 and 231 of P. W. A. Code.*]

1. This form will be used for all sales of stock or tools and plant, whether by auction or other agency, but materials issued to a contractor for works under execution by him, should not find a place in this document. In the case of private sales no deduction will be made on account of commission, nor the auctioneer's receipt be filled up.

2. In the case of the sale of tools and plant the column headed "rate" "book value" and "loss" will be left blank.

3. When stock is sold at a loss, and the Divisional Officer has not been specially empowered to write off such losses, the circumstances should be reported to the Superintending Engineer for orders; in such report it should always be stated whether the value of the remaining articles in Stock can be raised without exceeding the proper market value of such articles, and whether there is a probability of these being used for works at the enhanced rates. The description and book value of the articles, the rates of which it is proper to raise the present rate and the proposed increase should be clearly noted.

4. If the stock, the sale of which has resulted in a loss, was purchased for specific work the proper course would be to write off the loss to debit of the work concerned, and the practicability or otherwise of doing this should be noticed when reporting on the loss.

Division—

Month ——————13 F.

Sale Account.

AUCTIONEER'S RECEIPT.

Received Rupees (*.....)

‡ .....

.....only on account of my commission in full on realizations as within enumerated.

Auctioneer.

Dated.....13 F.

Signature and Stamp when the amount exceeds Rs. 20.

CASHIER'S RECEIPT.

Received Rupees (*.....)

†.....

.....only being net proceeds realized by sales as within.

Cashier or Accountant.

Dated——————13 F.

* In figures.

† In words.

P. W. A. Form No. 19.

Division_____

Sub-Division_____

Sale Account for the month of_____F.

Authority for the sale.....

Name of Articles.	Quantity.	Stock.				Storage charge	Amount realized.			Loss (if any),			To whom & when sold.	Classification of receipts.	Remarks and explanation of loss if any with report of steps taken towards necessary adjustment.
		Rate.	Book value.												
			Rs.	a.	p.	Rs.	Rs.	a.	p.	Rs.	a.	p.			
Total ...															
Deduct Auctioneer's Commission at.....per cent if admissible as per P. W. D. Code. ...										as per auctioneer's receipt on 1st page.					
Net proceeds ...										as per Cashier's receipt on 1st page.					

Dated the F.

Divisional Accountant.

Sub-Divisional Officer.

Divisional Officer.

P. W. A. Form No. 20.

Note:—Government accepts no responsibility for any fraud or misappropriation in respect of money on cheques or bills made over to a messenger.

Receipt stamp

Serial No. of Vouchers.

Monthly Account for the month of

.....*1734 F.*

*Salary bill of Mr.*_____ *Designation*_____

Place where Posted Hyderabad Division.	Head of account concerned	Details of Salary	monthly rate	Amount payable Rs.	a.	p.	Remarks.
		Pay					
		Offg: Allowance					
		Leave do					
		Personal do					
		Deputation do					
		Charge do					
		Duty do					
		Motor car do					
		Horse do					
		House rent do					
		Permanent Batta					
		Contribution					
		Other items.					
		Total					
		Deduction:—					
		State Insurance Fund					
		Mansab contribution					
		Motor car loan					
		House building loan					
		Study do					
		House rent					
		Other items					
		Total deductions					
		Net amount payable					
(Net Amount to be written		in words) Rupees					

No. *Dated*

Forwarded to the Examiner of P. W. D. Accounts for audit and return.

Dated *1734 F.* *Signature of Officer.*

P. W. A. Form No. 20.

For use in Examiner's Office	For use in Divisional Office
Admitted Rs._____	Pay Rupees (_____) _____
Objected Rs._____	_____
Auditor *Examiner*	*Accountant* *Divisional Officer*

Received for the month of _____ ____F. my pay as mentioned overleaf

*Dated*_____*F.* *Signature of Officer.*

NOTES.

P. W. A. Form No. 20 (*a*).

In drawing up the salary bill, care should be taken to see that in the case of every change in the bill, the necessary certificates and information are furnished and authority, etc., quoted. The following are some of the chief points requiring attention :—

I.—In case of first appointment.—

1. Age and Mulki certificates.
2. Authority for entertainment.
3. Salary commences from the date of entering upon the actual duties of the situation except in cases where it is otherwise ruled.

II.—In case of promotion.—

4. On transfer higher rate of salary commences from the date of assuming charge of new office; when not on transfer it commences from the date of the order or as may be specially notified.

III.—In case of transfer.—

5. Last pay certificate.
6. Joining time allowed by rule is not exceeded.
7. Date, forenoon and afternoon of giving over and assuming charge.

IV.—Generally.—

8. Authority for change in the rate of pay, allowance, etc.
9. Remarks re: leave suspension etc., to be noted when salary is not drawn.
10. For temporary establishment, the period of sanction should not be exceeded.
11. Reference to orders should be noted when drawing salary in advance on transfer order leave etc.
12. The deductions on account of Security deposit, Insurance Fund, House rent, mansab etc. are in accordance with rules prescribed by Govt. in that regard.
13. Explanation of anything unusual in the bill.
14. The bill should be drawn up and submitted for audit by 25th of the month and before any salaries are paid.
15. Arrears of salaries of any month should be claimed in the first monthly bill submitted to the Audit Office after the claim becomes known. They should always be separately entered, full detail being given as well as reasons for which these were not drawn before.
16. Divisional officers will note in the remarks column of their bills for Aban the dates of birth and completion of 55 years of age.
17. Receipt stamps are attached against all items exceeding Rs. 20.
18. Salary may be drawn and paid before the expiry of the month if so sanctioned by the F. D. or the Officer is transferred to another Division or quoting Govt. service.

Division

Bill for Salaries for 134 F.

No. date *F.*

Transmitted to the Accountant General, P. W. Audit Branch.

Accountant. *Divisional Officer.*

Detailed Pay Bill of the Office of

No.	Name together with father's name.	Designation.	Pay due for the month	Deduc		
				State Insurance Fund	Security deposit	Bungalow rent.
1	2	3	4	5	6	7
	Engineers		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Mr. H. Ottley ...	Executive Engineer.	600 0 0	50 0 0	...	50 0 0
	Upper Subordinates.					
2	Mr. V. Jayavelu	Supervisor.	150 0 0	10 0 0	...	20 0 0
3	„ Abdul Kadir ...	do	50 0 0	2 0 0	...	...
	Lower Subordinates					
4	Mr. David	Sub-Overseer	30 0 0	1 0 0	5 0 0	...
5	„ Mahamed Ghouse ...	do	30 0 0	1 0 0	5 0 0	...
6	„ Mahomed Ismail ..	do	30 0 0	1 0 0	5 0 0	...
	Accountants					
7	Mr. Rajarathnam ...	Accountant.	80 0 0	4 0 0	...	...
	Office.					
8	Mr. Joseph	Accounts Clerk.	30 0 0	...	...	...
9	„ Rajgopaul ..	Typist.	30 0 0	...	...	...
10	„ Sundaram ..	Record-keeper	40 0 0	...	...	...
11	„ Thomas	Assistant Draftsman	60 0 0	...	...	...
12	„ Abdul Waheb ...	Tracer.	40 0 0	...	...	...
13	„ David	Store-keeper.	40 0 0	...	...	...
	Peons					
14	Shaik Abdulla ...	Peon.	7 0 0	...	...	...
15	Mahomed Ghouse ...	do	7 0 0	...	...	...
16	Ramasawmy	do	7 0 0	...	...	...
	Total ...	...	1,231 0 0	69 0 0	15 0 0	70 0 0

AUDIT:— See that leave statement is attached to the bill for employees on leave, who draw more than Rs. 200, or whose admissible under the leave rules and that the person who officiates does not draw a higher allowance than cate by the Divisional Engineer at the bottom of the bill to the effect:—

"I certify that I have satisfied myself that the service books have been fully and properly filled in and that no

I hereby certify—

(1) That the salaries charged in this bill are due in accordance with the reco "ds in this office.

(2) That the deductions of the accounts due by the employees have been made in accordance with the Financial Secretary's

(3) That the salaries of the employees drawn on the last month 's Pay Bill were paid to them accordingly.

[NOTE—A separate bill should always be prepared for each Gazetted Officer.]

ountant.

P. W. A. Form No. 20 (a)

for the month of_____ Fasli

tions																							
Advance recoverable			Mansab			Fine			Net Pay.			Conveyance allowance			Acting or leave allowance			Total			Pay actiong or leave allowance held over for future payment			Remarks.
8			9			10			11			12			13			14			15			16
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
...	...	...	...	..	.	...	..	...	500	0	0	...	...	..	...	...	...	500	0	0	...	...	...	
...	...	...	...	...	..	...	..	...	120	0	0	...	...	.	...	..	...	120	0	0	...	...	..	
...	...	...	5	0	0	...	...	...	43	0	0	...	...	..	...	..	..	43	0	0	...	...	...	
...	...	...	...	...	...	...	..	...	24	0	0	...	...	..	...	..	...	24	0	0	...	...	..	
...	...	...	...	...	...	...	...	...	24	0	0	...	...	...	...	..	..	24	0	0	...	...	..	
...	...	...	...	...	...	...	...	...	24	0	0	...	...	...	...	.	..	24	0	0	...	..	...	
...	...	...	...	..	...	...	...	...	76	0	0	...	..	...	...	...	.	76	0	0	...	..	..	
...	...	...	...	...	...	...	...	...	30	0	0	...	...	..	...	..	...	30	0	0	...	..	...	
...	...	...	...	...	...	...	..	...	30	0	0	...	...	..	...	...	..	30	0	0	...	..	...	
...	...	...	...	..	...	...	...	...	40	0	0	...	..	.	...	...	..	40	0	0	...	..	.	
...	...	...	...	..	...	...	...	...	60	0	0	...	...	...	...	...	..	60	0	0	...	..		
...	...	..	...	..	...	...	..	...	40	0	0	...	...	..	...	...	..	40	0	0	...	...	...	
...	...	...	...	...	...	...	...	...	40	0	0	...	...	..	...	...	..	40	0	0	...	...	...	
...	..	...	...	..	...	...	...	...	7	0	0	...	...	...	...	...	..	7	0	0	...	..	...	
...	...	...	...	..	...	...	...	...	7	0	0	...	...	..	...	...	...	7	0	0	...	..	...	
...	...	...	...	...	...	...	...	...	7	0	0	...	...	..	...	...	...	7	0	0	...	...	...	
...	...	...	5	0	0	...	...	...	1072	0	0	...	...	...	...	...	...	1072	0	0	...	...	...	

leave is notified in the Gazette, and also that the statement is sanctioned by the proper authority and that the leave is the sanctioned in the leave statement or the leave allowance rules. For office hands on leave, see that there is a certif leave has been granted otherwise than in accordance with the rule."

Circular, No. 26 of 1305 Fasli.

Divisional Officer.

NOTES.

1. This list should accompany the monthly salary bill submitted for pre-audit to the Examiner and when a supplementary pay bill is drawn up for the claims of such absentees or their substitutes, it should be based on the Absentee Statement.

2. The proceedure to be followed in the payment of leave allowances and pay or salary to absentees within the Dominions is as follows :—

(*a*). All leave allowances should be included monthly as they become due in the salary bill of the Division or office to which the absentee is attached.

(*b*). After the leave allowance is passed by the Audit Office, the payment there of can be made by the disbursing officer, only when the absentee appears in person or furnishes a life certificate granted by persons authorized to give such certificates as per rules in the Hyderabad Civil Service Regulations.

(*c*). When drawing up the bill the following references should be quoted.

(I). Competent sanction to leave.
(II). Date (forenoon or afternoon) on which leave was availed of.
(III). Nature and extent of leave.
(IV). Officiating arrangement if any sanctioned.

(*d*). In the case of suspension, the period of suspension and subsistance allowance if any fixed.

(*e*). In the case of transfer, the date of handing over charge and the place to which transfer has been ordered by competent authority.

P. W. A. Form No. 20 (*b*.)

Division—

Absentee Statement.

List of Absentees during the month showing the cause and particulars of their absence

Serial No. in the pay bill.	Name of absentee	Office held by absentee	Grade and payment salary of absentee	Nature of absence			Amount held over from the salary of absentee	Acting officer			Rate of salary payable to the substitute	Amount payable to the substitute	Remarks
				Kind	Period			Name	Substantive Post	Substantive Pay			
					From	To							
1	2	3	4	5	6	7	8	9	10	11	12	13	14

NOTES.

P. W. A. Form No. 20 (c).

This statement will accompany the salary bill when any increments are drawn in respect of persons, whose increments are within the competence of the officer drawing such bills.

Periodical Increment Certificate.

P. W. A. Form No. 20 (*c*).

Periodical Increment Certificate.

Certified that the officers named below are allowed the sanctioned periodical increments from the dates cited in column 8 for approved service:—

(1) Having been the incumbent of the appointment specified for not less than.....years from the date in column 7 after deducting periods of suspension for misconduct and of the absence on leave without pay.

(2) Being entitled to the increments as shown in the explanatory memo attached.

Name of incumbent	Whether substantive or acting	Appointment		Rate of increment		Date of last increment (or of appointment to post)	Date of present increment	Pay after present increment	Suspended for misconduct		Leave without allowances		
		maximum	minimum	Annual	Biennial				From	To	From	To	
1	2	3	4	5	6	7	8	9	10	11	12	13	

N. B:— The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo should be submitted in any case in which an increment is given otherwise than for continuous service of the present period.

NOTES.

1. Deductions on account of State Insurance should be regulated in accordance with the scale of contribution laid down in the H. C. S. Rules unless the subscriber increases the amount as per Rule 21.

2. All such deductions should be embodied in this list which should be submitted with the monthly Pay bill.

P. W. A. Form No. 20 (*d*).

Division—

Month—

Statement of Deduction on account of State Insurance.

P. W. A. Form No. 20 (*d*),

_____ DIVISION.

Statement showing deductions made towards the State Insurance Fund for the month of _____ F.

Policy No.	Name of Subscriber with father's name.	Designation.	Substantive pay.	Amount deducted from the bill.			At what rate per cent. deducted.	Remarks.
				Rs.	a.	p.		
200	Mr. H. Ottley, son of Mr. J. J. Ottley	Executive Engineer.	600	50	0	0		
201	„ V. Jayavelu, son of Mr. Ruthna Moodr, ...	Supervisor, 1st Grade.	150	10	0	0		
202	„ Abdul Kader, son of Mr. Gulam Mahomed	Supervisor, 3rd Grade.	50	2	0	0		
203	„ Rajarathnam Moodr., son of Mr. Ponnurangam Moodr. ...	Accountant.	80	4	0	0		
204	„ David son of Mr. William	Sub-Overseer.	30	1	0	0		
205	„ Mahomed Ghouse son of Mr. Abdul Kareem	do	30	1	0	0		
206	„ Mohmed Ismail, son of Mr. Abdul Kader	do	30	1	0	0		
	Total	...	...	69	0	0		

Dated *F.* *Accountant.* *Divisional Officer.*

NOTES.

Deductions on account of Munsab should be regulated in accordance with rules laid down in H. C. S. R. All such deductions should be embodied in this list which should be submitted with the monthly Pay-Bill.

P. W. A. Form No. 20 (*e*).

Division—

List of Deductions of Munsab Salary

in the pay bill for 73 *F.*

P. W. A. Form No. 20 (e).

List of deductions of Munsab Salary in the office Establishment Pay Bill of Division for Fasli

No.	Name	Munsab salary			Rank or appointment	Salary of appointment			Deduction on account of Munsab			Remarks.
1	2	3			4	5			6			7
	Mr. Abdul Kadir ...	Rs. 33	a. 5	p. 4	Supervisor	Rs. 50	a. 0	p. 0	Rs. 5	a. 0	p. 0	

ated F.

Accountant.

Divisional Officer.

Division.

P. W. A. Form No. 20 (*f*).

NOTES.

1. Care should be taken to deduct regularly from the salaries of officers, the instalments fixed by Government in the Finance Department.

2. Separate statements should be prepared for each kind of loan such as Motor Car loan, House-Building loan, Study loan etc. and attached to the salary bill from which such deductions are made.

Statement of repayment of Loans.

DIVISION _____ P. W. A. FORM No. 20 (*f*). 78

Statement showing deductions made towards _____ _____ Loan.

No.	Name with father's name	Reference to sanction and amount of loan taken	Amount of fixed instalment	Amount recovered already	present monthly instalment	Total recovery	Balance to be recovered	Remarks

NOTE.—The nature of loan such as Study loan, Motor Car loan, House Building loan etc, as the case may be will be entered here. A separate Form being used for each kind of loan.

Signature _____

Rank _____

NOTES.

P. W. A. Form No 20 (*g*).

The Acquittance Roll shows against each person's name either the Salary or the Travelling Allowance paid to him. The totals of the columns "Salaries" "Travelling Allowances" should be the amounts paid during the month and the totals of all the Acquittance Rolls should correspond with charge made in the Schedule of Establishment charges. Persons absent, or otherwise unable to sign the regular Acquittance Roll must furnish separate receipts which will be annexed to the Acquittance Roll.

Division—

Month—

Voucher No.....

Acquittance Roll.

Division _____

P. W. A. Form No. 20 (*g*). 80

Acquittance Roll for the month of F.

No.	Name.	Designation	Amount of Salary or Travelling Allowance.	Name of Deductions.									Net amount paid	Signature
				State Insurance,	Security Deposits.	Bungalow Rent.	Advance recoverable	Fines.	Mansab Deduction					
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.				Rs. a. p.	
1	Mr. H. Ottley ...	Executive Engineer.	600 0 0	50 0 0	... .	50 0 0	... ...	... ...	... ...				500 0 0	
2	„ Jayavelu ..	Supervisor ...	150 0 0	10 0 0	... ...	20 0 0	... ...	... .	... ...				120 0 0	
3	„ Abdul Kadir ..	Do ..	50 0 0	2 0 0	... .	... .	... ...	... .	5 0 0				43 0 0	
4	„ David ...	Sub-Overseer ...	30 0 0	1 0 0	5 0 0	... ...	... ...	... .	... ...				24 0 0	
5	„ Mahomed Ghouse ...	Do ...	30 0 0	1 0 0	5 0 0	... ...	... ...	... ...	... ...				24 0 0	
6	„ Mahomed Ismail ...	Do ...	30 0 0	1 0 0	5 0 0	... ...	... ...	... .	... ...				24 0 0	
7	„ Rajarathnam ...	Accountant ..	80 0 0	4 0 0	... ...	... ...	... ...	... .. .	... .				76 0 0	
8	„ Joseph ...	Account Clerk ..	30 0 0	... .	... .	... .	... .	... .	... ...				30 0 0	
9	„ Rajagopaul ..	Typist ...	30 0 0	... ...	... ...	... .	... .	... ...	... ...				30 0 0	
10	„ Sundaram ...	Record-keeper ...	40 0 0	... .	... ...	... .	... .	... .	... ...				40 0 0	
11	„ Thomas ...	Asstt. Draftsman	60 0 0	... .	... .	... ...	... .	... ...	... ...				60 0 0	
12	„ Abdul Wahed ..	Tracer ...	40 0 0	... ...	... ...	... ...	... ...	... ...	... ...				40 0 0	
13	„ David ...	Store-keeper ...	40 0 0	... .	... ...	... ...	... ...	... .	... ...				40 0 0	
	Peons.													
14	Shaik Abdulla ...	Peon ...	7 0 0	... ...	... .	... .	... ...	... ...	... ...				7 0 0	
15	Mahomed Ghouse ...	Do ...	7 0 0	... .	... . ..	... .	... ...	... ...	... ...				7 0 0	
16	Ramaswamy ...	Do ...	7 0 0	... ...	... ...	... ...	... ...	... ...	... .				7 0 0	
		Total ...	1,231 0 0	69	15 0 0	70 0 0	... ...	... ...	5				1,072 0 0	

* Salaries or Travelling allowances should not be mixed up. A separate Acquittance Roll should always be prepared for each when paid separately.

Passed for payment of Rs.( )_____(words) on the authority of $\frac{\text{Establishment}}{\text{Travelling allowance}}$ bill of_____ for_____

Accountant.

Divisional Officer,

Division.

Dated

P. W. A. Form No. 20 (*h*).

NOTES.

PART I.

1. Claims for travelling allowances and the journals in support of them should be submitted within the month after that to which the claims relate.

2. A supervisor or other subordinate who habitually and without due cause assigned omits to despatch his journal in support of claim for travelling allowance within the first five days of the month succeeding that for which the claim is made should be reported to the Superintending Engineer.

3. Superintending Engineers should carefully scrutinize the journals of all Executive Officers serving under them and disallow all claims to travelling allowance not fairly earned. From the knowledge they possess of the circle under their charge and of the works in progress in the several divisions, Superintending Engineers are alone fully competent to judge of the necessity or otherwise of each halt of the distances charged and of the necessity for the allowance etc, and the Government look to them as the primary auditors to the Travelling Allowance Bills of their subordinate officers, not to permit the provisions of the Travelling Allowance Rules to be taken undue advantage of.

4. In the case of Gazetted officer, only Part I. of the T. A. bill Form No. 20 (*h*). will be used. Part II. of Form No. 20 (*h*). Abstract will accompany the T. A. bills of non-Gazetted officers.

5. This Form should be used even in the case of Work Charged Establishment also.

Division:—

Travelling Allowance Bill of

Mr .....*having his*

head quarters..... *for*

the month of.....*F*

P. W. A. FORM No. 20 (*h*).

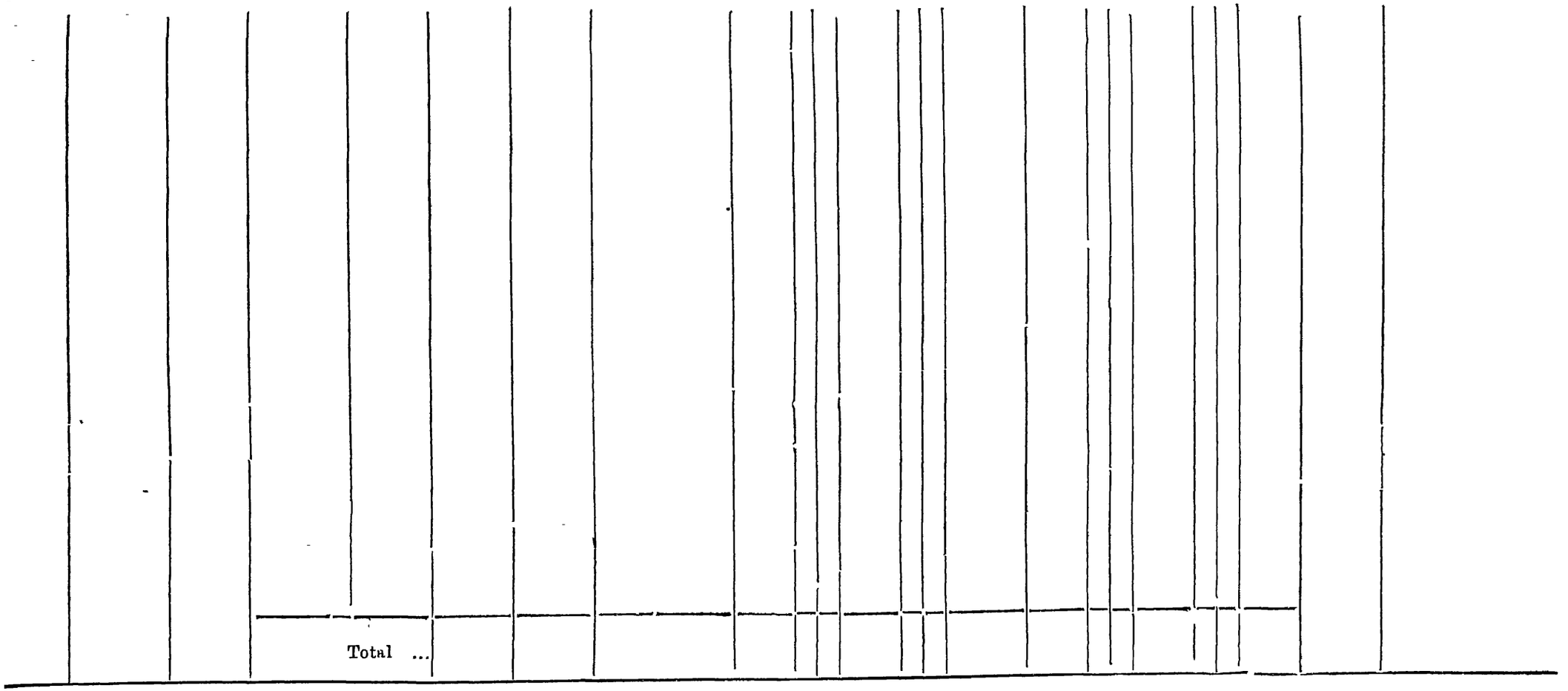
T. A. BILL
PART I

.....DIVISION. .....STATION.

Travelling allowance bill of Mr.....having his head-quarters at.....for the month of.....134 F.

Actual Pay..... Designation.....

Date.	Places visited.				Miles travelled each day.	No. of days halted at each place.	Charges.						Days at Rs.	Date of last visit.	Object of each journey, the duties performed and results of inspection made each day.
	From,		To.				Each day's journey by road, private boat, etc.	Railway Fare		Barbardary.		Other charges, if any.			
	Station.	Hour of Departure.	Station.	Hour of Arrival.			Mileage at annas.	Single class Fare.	Double class Fare.	Carriage.	Haltage for Carts.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16



Verification Certificate:—

I declare that every stage has been passed over by the conveyance referred to in the statement and from the report enclosed in the file it will be seen that the travelling by Railway was made in the class mentioned in the statement and only the Government articles such as tents etc, were kept in the Barbardary conveyance and no man or thing belouging to me

NOTE—If, on Railway or Barbardary charges or haltage are included in the statement. the portion concerned should be omitted in the verification certificate.
Additional declaration should be given when no carts were available at the place where they halted.

Abstract of foregoing.

	Rs.	a.	p.
Miles at annas			
Single class Railway Fare			
Double.....class Railway Fare			
Barbardary			
Other charges, if any			
.....days at			
Total ...			

Examined and approved.

Divisional office.

Dated.....
.....*134 F.*

Signature and Designation of the Officer submitting the Journal.

Dated.....
.....*134 F.*

Amount of the Bill.....

Disallowed as per disallowance statement .....

Amount passed .....

Auditor.

Examiner.

Examined and approved.

Superintending Engineer.

Dated.....
.....*134 F.*

NOTES.

P. W. A. FORM No. 20 (*h*).

PART II

A consolidated Travelling Allowance bill should be drawn up for the entire division and claims for travelling allowance pertaining to a month should be embodied in it (grouped up according to the establishment to which the claim relates) and submitted to the Examiner's Office for audit by about the 15th of the month following that to which the claim relates. The bill should be accompanied by all the route statements duly approved by the Controlling Officer.

2 The Executive staff should submit their route statements to the Divisional Office not later than the 15th of the month following that to which the claim relates and any journals received after the submission of the month's consoldidated bill may be held over in the Divisional Officers Office for inclusion in the next month's bill. No supplemental bill should be drawn up. Disallowances made in a bill should be included in any subsequent month's consolidated bill after the question of the admissibility of claim has been decided by the Examiner's Office.

Division or Office, }_____

Abstract of Travelling Allowance bill for the month of _____ *134 F.*

EXAMINER'S OFFICE.

Rupees (*as below:*—

Amount of Bill	*Rs.*	
Disallowances as per statement annexed	,,	
Amount passed and payable as above	*Rs.*	
Deducted advances received	,,	
	Net amount payable	*Rs.*

Passed for

Examiner.

Dated _____ *134 F.*

P. W. A. FORM No. 20 (*h*).

PART II.

Abstract Bill for Travelling Allowances for the month of __________ ______ F.

Class.	Name and Rank.	Rate of Salary	Particulars of charge	Item			Total each.			Total of each class			Voucher accompanying
				Rs.	a.	p.	Rs.	a.	p.	Rs.	a	p.	
						Total of the bill ...							

Divisional Officer.

__________ *Division.*

NOTES.

1. The charges should be entered in order of payment from the Cash books of Divisional and Sub-Divisional Officers.

2. The order of Government should be quoted when office rent is drawn and the first charge made in each official year must be supported by a certificate.

3. Charges for Telegrams require to be supported by receipts from the Telegraph Department. Charges for service postage labels and fees for money orders must be supported in every case by receipts no matter what the amount involved may be.

4. This form should be used for all contingencies services and supplies and other special charges.

5. Chief and Superintending Engineers will also submit their monthly contingent bills with the requisite vouchers, for recoupments of the imprest account in this Form.

6. Every officer should exercise the same vigilance in respect of contingent expenses as a person of ordinary prudence would exercise in spending his own money.

7. Expenditure should be within the available appropriation. If possible, expenditure should be postponed till sanction is obtained to an additional appropriation. On no account, may a charge actually incurred in one year be thrown on the grant of another year.

8. As soon as a bill for the Purchase of furniture or other stores is paid for all these articles should be entered in the Register of furniture duly certifying on the Voucher and the contingent bill to that effect and giving reference to such entries in the Register.

P. W. A. Form No. 20 (*i*).

Contingent Bill *of the office of the Divisional officer,.....Division.....for the month of .....F.*

P. W. A. From No. 20 (*i*).

*Contingent Bill of*_____

for the month of *Fasli.*

No. or Quantity.	Name of Articles.	Amount.			Total			Remarks.
		Rs,	a.	p.	Rs.	a.	p.	
	Paid Telegram charges to Superintending Engineer	2	0	0	...	.	.	Receipt attached
	Purchase to file tags, tape, etc., from Central Jail, Waraogal	50	0	0	...	.	.	Vide Book adjustment Statement of Central Jail Warangal
	Writing Materials ...	15			67	0	0	...
	Office rent for Aban F. ...	50	0	0	50	0	0	Receipt attached
	Carried over				117	0	0	

P. W. A. Form No. 20 (*i*).

No. or Quantity.	Name of Articles.	Amount.			Total.			Remarks.
		Rs.	a.	p.	Rs.	a.	p.	The following certificate should be recorded in this column against purchases of furniture:—
	Brought forward ...	...	...	...	117	0	0	I certify that the articles of furniture etc. charged herein have all been entered in the Register of Furniture.
	Carried over ...	...	...	...	117	0	0	

P. W. A. Form No. 20 (*i*).

No. or Quantity	Name of Articles	Amount.			Total			Remarks.
		Rs.	a.	p.	Rs.	a.	p	
	Brought forward ...	...	...	...	117	0	0	
		Total O. S. Rs			117	0	0	

Divisional Officer.

*Dated*________________134 *F.*

P. W. A. Form No. 21.

NOTES.

(Vide Paras 283 & 284 of the P. W. A Code)

1. The Nominal Muster Roll is the initial record of the labour employed each day on a work, and must be written up daily by the subordinate deputed for the purpose, each morning before the labourers begin work.

2. In opening the Nominal Muster Roll, the work people should be mustered in order and their names taken down according to their classes and rates of wages, the names of the higher paid workmen being entered first and so on in succession to the lowest class. A little space should be left after each group of names, to provide for the entry of the names of additional work people who may be engaged before the close of period for which the Muster Roll is kept.

3. The presence or absence of each labourer will be denoted each day by the insertion of the figure I or a inaction in case he is fined a portion of his day's wages or "a" in case of absence as the case may be against his name; the figures brought out in the column "Total" will represent the total number of days each labourer had been present and his total multiplied by the "Rate" gives the "amount" of the wages for the period of the Muster Roll.

4. The Muster Roll should be closed immediately after the close of ten days from the date from which it is kept and the labourers paid as soon after as possible.

5. The paying officer will make the disbursements, note the date of payment and enter his initials opposite the name of each labourer paid, the signature of the labourer being obtained in all cases when he can write and his thumb impression if he is illiterate; the certificate at foot of the Nominal Muster Roll will then be attached as provided for in the form.

6. Name of labourers who are absent and have not been paid will be transferred to the Register of Arrears Part II, and the amount so transferred will be deducted from the grand total of the "Balance due" so as to bring out the "Balance paid" according to the Muster Roll.

7. The Register of Arrears Part II also shows the arrears of previous Muster Rolls brought forward; any payments made on account of these arrears should be noted in the column "amount paid" and the date of payment in the column "when paid" the total of the column "amount paid" should be added in Part I to the 'Balance paid' referred to in para 6 above and this will bring out the total payments to be entered in the paying officers account, in support of which this Muster Roll will be the voucher.

8. Part III of the nominal roll is an extract from the measurement book of the officer in charge of the work done by the labour employed. The quantity of the works turned out during the period should be compared with the cost of the labour employed so as to afford satisfactory evidence that the outturn of the work gives a sufficient return for money spent. Any marked deficiency in this respect should be noticed by the paying officer as may appear necessary.

H. E. H. the Nizam's P. W. D.

Division:—

Sub-Division:—

Departmental Head:—

Service Head:—

Month _____ 134 F.

Period:—

Imprest Holder's Voucher No.

Division Voucher No.

Muster Roll of Daily Labour employed

on _____

PART I.—Nominal

Description.	Number.	Name and Father's Name.	Residence.	Date.....month.....F 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		(Making approach Road)																							
(Cooli Male.)	1	Sadhoo S/o Chittoo	Bidar	×	×	×	×	×	×	×	×	×	×												
,,	2	Nazroo S/o Haku	,,	×	×	*a*	*a*	*a*	×	×	×	*a*	*a*												
,,	3	Jamun S/o Aziz	,,	×	*a*	×	×	*a*	×	*a*	*a*	×	×												
,, (Female)	4	Durgi W/o Baloo	,,	×	×	×	×	×	×																
,,	5	Posu W/o Naga	,,	×	×	×	×	×	×																
		(Constructing retaining walls)																							
Mason	1	Habib S/o Rashid	,,	×	×	×	×	×	×	×	×	×	×												
,,	2	Iraya S/o Maliah	,,	×	×	×	×	×	×	×	×	×	×												
Cooli (Female)	3	Lachmi W/o Bala	,,	×	×	×	×	×	×	×	×	×	×												
,,	4	Tulsi W/o Konda	,,	×	×	×	×	×	×	×	×	×	×												
Children	5	Lalu S/o Narsiah	,,	×	×	*a*	*a*	×	×	×	×	×	×												
,,	6	Bhima S/o Naga	,,	*a*	×	×	×	*a*	×	*a*	×	*a*	×												
		Daily Total ...		10	10	9	9	8	11	7	8	7	8												
		Initials of person marking the daily attendance.		M. C.	M. C.	M. C.	M. C.	M. C.	M. C.	M. C.	M. C.	M. C.	M. C.												
		Initials of Inspecting officer.		K. N.	K. N.	K. N.	K. N.	K. N.	K. N.	K. N.	K. N.	K. N.	K. N.												

Grand Total of the

Deduct payments not made as per details

Add Arrears of previous Muster Roll unpaid

Total amount paid (in words)

Muster Roll — P. W. A. Form No. 21

23	24	25	26	27	28	29	30	31	Total.	Rate.	Amount.	Recoveries effected.	Balance due.	Date of Payment.	Initials and Remarks of paying officer or signature of labourer when he is able to write his name.
										Rs. a p.	Rs. a p.		Rs. a p		
									10	0 10 0	6 4 0	... ...	6 4 0		K. N. 11—4
									5	0 10 0	3 2 0	... ...	3 2 0		K. N. 11—4
									6	0 10 0	3 12 0	... ...	3 12 0		K. N. 11—4
									6	0 4 0	1 8 0	... .	1 8 0		K. N. 11—4
									6	0 4 0	1 8 0	... .	1 8 0	11—4.....F.	K. N. 11—4
										Total	16 2 0		16 2 0		
									10	1 8 0	15 0 0	... .	15 0 0		K. N. 11—4
									10	1 8 0	15 0 0	... .	15 0 0		K. N. 11—4
									10	0 5 0	3 2 0	... .	3 2 0		K. N. 11—4
									10	0 5 0	3 2 0	... ...	3 2 0		K. N. 11—4
									8	0 3 0	1 8 0	... ...	1 8 0		K. N. 11—4
									6	0 3 0	1 2 0	... . .	1 2 0	11—4.....F.	K. N. 11—4
										Total			38 14 0		
										Total			55 0 0		

Passed for Rs. (55-0-0) Rupees Fifty Five only

Sub-Divisional or the Divisional Officer.

Dated.....

Muster Roll 55 0 0

transferred to Register of Arrears Part II. 0 0 0

Balance Paid ... 55 0 0

off as per details of Register of Arrears Part II. 7 2 0

Rupees Sixty two and annas two only 62 2 0

Signature

Dated.....F. Bank. (overseer.)

P. W. A. Form No. 21.

PART II.—Register of Arrears of Wages due to work people.

Month & period to which the arrears relate.	Serial No. as per Nominal Muster Roll	Name with father's Name	Amount due. Rs.	a.	p	Amount paid. Rs.	a.	p.	Dated initials & remarks of paying officer
Arrears of previous Muster Roll brought forward.									
	Total..								
Arrears as Per Muster Roll.		this							
		Total..							
	Grand	Total...							
Deduct amount paid out of arrears of previous muster rolls.									
Balance arrears carried to next Nominal Muster Roll.									

Note.—When wages are not claimed within three months a report of this fact should be made to Divisional Officer.

*** PART III.—Detail of measurement of work done by the labour employed as per this Nominal Muster Roll in case in which the work is susceptible of measurements.**

Description af work (Each distinct item of work grouped by sanctioned sub head where necessary	Quantity.	Deduct as shown on last Muster Roll	Balance. ×

* If the work is not susceptible of measurement, a remark to this effect should be recorded.

× if desired rates may be struck where possible and shown in red ink first below the quantities in this column.

P. W. A. FORM No. 21 (*a*).

NOTES.

[*Vide Para 288 of the P. W. A. Code*]

1. The cash transactions of a subordinate are reported in the imprest account and those of labour in the report. The report is prepared in duplicate, one copy being submitted to the Divisional Officer, and the counterfoil being retained by the subordinate.

2. Where a muster Roll is kept, it should be seen that the totals for the day shown in it and the Daily Report agree.

3. As it is essential that the Divisional Officer should have some guarantee that the labour employed has executed a proper quantity of work, the nearest approximation to the quantities actually executed should be entered in the last column. These, being only approximate, should be checked by the measurements recorded in the measurement books when correctly measured.

4. The report of materials received and issued will be submitted in Forms No. 35 & 37.

5. Form No. 21 (*a*) may be kept both for labour employed by Government or by a Contractor.

District—

Sub-Division—

Departmental Head—

Service Head—

Daily Report *of Labour employed* _____

Name of work—

P. W. A. Form No. 21 (*a*).

Daily Report for the day of 134 F.

Labour. Work on which employed	Class of labourers.	No. of each class.	Rate.	Approximate quantity of work done

Signature of Subordinate.

Daily Report for the day of 134 F.

Labour. Work on which employed																		Approximate quantity of work done.

Signature of Subordinate.

NOTES.

[*Vide para 284 (h) of the P. W. A. Code.*]

1. This form will be used for Pre-Survey charges also.

2. Charges for stationery and Drawing materials etc., shall not be charged to Preliminary Surveys as those are to be met from the Establishment grant.

P. W. A. FORM No. 22.

Division.—

Sub-Division—

Casual Labour Roll.

P. W. A. Form No. 22.

Casual Labour Roll.

Cash Book Voucher No..... *Dated* _____ *134 F.*

Casual Labour Roll of Labour employed on clearing road at mile_____

of _____ Road from the_____ to_____ F.

Number employed	Class of labour	Period	Rate	a.	p.	Amount	a.	p.	Dated initials and remarks of paying Officer	Quantity of work done with reference to recorded measurement if any	Work to which chargeable.
	Transcribed from my Note Book No..... page.....		Rs.			Rs.					
4	Maistries	3 days	1	4	..	15	...	...	K. S. 14-7-40 F		
60	Coolies	3 ,,	...	10	..	112	8	...	K. S. 14-7-40 F		
8	,,	2 ,,	...	10	...	10	...	...	K. S. 14-7-40 F		
3	,,	1 day	...	10	...	* 1	14	..	unpaid		
	Total...					139	6	...		Removed debris of rock obstructing the road in mile 43.	Urgent Repairs in mile 43 of.....Road
	Deduct un-paid...					1	14	...	Wages of Jumna for 12th & of Dhauni & Jani for 13th		
	Net paid...					137	8	...	Khurdad 40 F.		

Total amount paid (in words) Rupees one hundred and thirty seven and annas eight.

*Dated*_____ *134 F.* *Signature*_____

*Office or designation.*_____

* Amount remaining unpaid should be specified with necessary details.

P. W. D. Form N. 23.

NOTES.

[*Vide paras 287 and 288 of the P. W. A. Code.*]

1. The measurement book is the basis of all accounts of quantities whether of work done by piece-work or by contract, or materials received which have to be measured, and should be so kept up that the transactions may be readily traceable into the accounts.

2. All measurements are to be neatly taken down in this book and in no others. The description of the situation of work must be lucid, so as to admit easy identification and check. The entries should if possible, be made in ink; but when this is not practicable and entries have to be made in pencil, the pencil entries should not be inked in, but left untouched. The "contents" or "area" should, however, be invariably inked in.

3. No erasures are allowed. If a mistake is made, it should be corrected by drawing the pen through the incorrect entry and inserting the correct one in red ink between the lines. Every such correction should be initialled.

4. For large works, a separate measurement book may be specially set apart, or if found convenient, even two or more books may be set apart for different classes of works.

5. The measurement books must be looked upon as important records; they should be carefully checked by the Divisional Officer to see that they are kept up as complete records of each kind of work done for which certificates have been granted. The eventual return of all books to the divisional officer for record should be insisted upon.

6. Whenever a sub-divisionol officer is required to submit his measurement book with his accounts to the divisional office, it will be necessary to provide a second book for his use.

7. Whenever progress on a work is reported in lump sum quantities under sub-heads of work, the No. and page of the measurement book should invariably be quoted.

8. From the measurement book all quantities should be clearly traceable into the documents on which payments are made, and a refereance to the voucher in which the quantities are entered for payment, as well as the date of entry, should be given by an endorsement upon the original entries in the measurement book. No contract certificate or bill should be signed without thus crossing out the connected entry in the measurement book, and the document on which payment is made, should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded.

Division—

Sub-Division—

Measurement Book No._____

P. W. A. Form No. 23.

Measurement Book

Particulars.	Details of actual measurements. No.	L.	B.	D.	Contents or area	Total	Last Measurement	Total
Name of work ... Raising the banks of channel No. I. at Wyra miles 4 to 5.								
Name of Contractor ... Mr.								
Work order No. ... Dated								
Work measured on ...								
Running Account:— For Previous measurements see page.....						of this book.		
Earth Work.								
Mile 4 Furlong 1 ...	1	100	18	1·2	2160			
2 ...	1	100	20	1·1	2200			
						4360	5000	9360
Abstract.								
9360 cft. Earth work @ Rs. 8-	per	1000	cft.		Rs. 74-14-0			
Deduct previous payment *Vide* page 46 of this book					„ 40- 0-0			
Amount now payable					34-14-0			
Name of work:— Purchases for direct issue to work—					Constructing a Bridge at Bidar.			
Name of Contractor— Mr. Parmanand								
Agreement No. 40 of 1340 F.								
Date of measurement— 3rd Mehir 1340 F.								
		mds.				mds.		
Lime in bags ...	432	2·0			864	864		
Surki	1	4·9		15	735	734		
Abstract.								
864 mds. Lime @ 20 per cent Rs.					17- 4-0			
734 cft. Surki @ 25 per cent					Rs. 18-10-0			
First and final bill ...					35-14-0			

NOTES.

(*Vide Paragraph 289 of P. W. A. Code.*)

Standard Measurement Books.

P. W. A. Form No. 23 (*a*).

For Standard Measurement Books.

Serial No. (Alphabetical)	Sub-Division	Particulars of works		By whom certificated as correct to form the basis of				Remarks.
				Annual Repairs Estimates		Payments to Contractors		
		Name of building	Pages	Name and Designation	Date	Name and Designation	Date	

NOTES.

P. W. A. Form No. 23 (*b*.)

[*Vide para 287 of the P. W. A. Code.*]

1. A Register of measurement books in this form should be maintained in the Divisional & Sub-divisional offices in the balance of books in hand will be checked by Inspecting Officers by means of this register.

2. These books will be supplied duly numbered by the Superintending Engineer who will intimate to the Examiner the number of books supplied from time to time.

3. The Divisional Officer will assign serial Nos. to the books in his division before issue to his subordinate officers.

Sub-division

Division

Register of Measurement Books.

P. W. A. Form No. 23 (*b*).

Register of Measurement books.

Serial No. of Book.	No. of Book.	Name of $\frac{\text{* Sub-division}}{\text{Sub-ordinate}}$ to whom issued (* To be corrected according to its use in the Divisional or Sub-divisional Officer.	Date of issue	Date of return	year from the last day of which period of preservation is to be completed
	Measurement books bearing numbers from		to		
	received from the Superintending Engineer with No.			dated.	

NOTES.

P. W. A. Form No. 24.

(Vide paras 292 and 293 of the P. W. A. Code.)

Division—

Sub-division—

First and Final Bill

Cash bill voucher No._____ Dated _____

First and

(For Contractors and Suppliers :— ‡ To be used when a single Payment is made for a job or contract if they relate to the same work or to the same head of account in the case of suppliers and are billed for at the

Name of work (in the case of bills for work done.).....

Name of Contractor or supplier and reference to Agreement.	Items of work or supplies (grouped under "Sub-heads" and "Sub-works" of estimate	Reference to recorded measurements and date			Quantity	Rate			Unit
		Book No.	Page No.	Date		Rs.	a.	p.	
	Purchases for the work-Constructing Police Station at Bidar—								
Amarchand (Agreement No. 40 of 40 F.) ...	Bricks	66	40	4-5-40 F.	1,00,000	15	0	0	0/00
	Lime	66	41	5-5-40 F.	75	1	8	0	md.
	Purchases for direct issue to work—								
Shaik Ahmed (Agreement No. 29 of 40 F.)	Deodar Wood	54	79	30-4-40 F.	482	1	8	0	cft.
									Purchases
Syed Mohd. (Agreement No. 35 of 40 F.) ...	Rolled Steel Beams	87	10	10-5-40 F.	12	20	0	0	cwt.

Dated 11—5—40 F.

Pay Rs. ( ) nil in cash and Rs. 2575-8-0 Two thousand five hundred and seventy five and annas eight by cheque.

Dated 16th Furwardi 1340 F.

‡ In the case of payments to suppliers, a red ink entry should be made across the page, above the stock" (3)" Purchases for direct issue to work " (4) "Purchases for the work

* In the case of works, the accounts of which are kept by sub-heads, the accounts relating to all

‖ Payment should be attested by some known person when the payee's acknowledgment is given by

† The person actually making the payment should initial (and date) in this column against each

** This signature is necessary only when the officer authorizing payment is not the officer who

P. W. A. Form No. 24.

Final Bill

i, e, only on its completion—A single form may be used for making payments to several contractors or suppliers, same, time.)

.....

* Amount			Total Amount Payable to the contractor or Supplier		Payees acknowledgment (with date)	Dated Signature of witness ‖	Dated certificate of Disbursement	
Rs.	a.	p.	In figures	In words			Made of payment cash or choque (Number and date)	† Paid by me
For issue to contractor Mohanlal.								
1500 112	0 8	0 0	... 1612-8-0	Rupees one thousand six hundred and twelve and annas eight.	Amarchand 20-5-40 F.	...	Cheque No. 19/4101 K. Dated 20-5-40 F.	B. R. 20-5-40 F.
Constructing a Government High School at Warangal.								
723	0	0	723-0-0	Rupees seven hundred & twenty three.	Thumb impression of Shaik Ahmed.	Ramjeedass 19-5-40 F.	Cheque No. 17/4101 K. Dated 19-5-40 F.	B. R. 19-5-40 F.
of Stock								
240	0	0	240-0-0	Rupees Two hundred & forty.	Syed Ahmed 25-5-40 F.	...	Cheque No. 27/4101 K. Dated 25-5-40 F.	B. R. 25-5-40 F.
Total ...			2575-8-0	Two thousand five hundred & seventy five & annas eight.				

_____ ** *Signature*
Sub-Divisional officer Bidar Sub-Division. } *Officer Preparing the bill.*

_____ *Signature.*
Divisional officer Warangal Division. } *Officer authorizing payment.*

entries relating thereto, in one of the following forms, applicable to the case :—(1) "Stock" (2) "Purcheses for for issue to contractor _____".

items of work falling under the same "sub-head" should be totalled in red ink.

a mark, seal or thumb impression.

payment.

prepares the bill.

NOTES.

P. W. A. FORM No. 25.

[*Vide Paras 292 and 296 of the P. W. A. Code.*]

Division _____ Sub-Division _____

Cash Book Voucher No. _____ D/_____ F.

Name of Contractor _____

Name of work _____

Serial No. of this bill _____

No. and date of his previous bill for this work _____ dated _____ F.

Reference to Agreement No. _____ of _____ F.

Running Account Bill A.

P. W. A. Form No. 25.

[Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.]

RUNNING ACCOUNT BILL A.

(*For Contractors:*—This form provides for advance payments as well as payments for measured work)

I. Account of work executed.

Advance payments for work not yet measured.			Item of work (grouped under "sub head" and "sub-work" of estimate).	Unit.	Rate	Quantity executed up to date as per measurement book.	Payments on the basis of actual measurements.		Remarks (with reason for delay in adjusting payments shown in column 1).
Total as per previous bill	Since * previous bill.	Total up to date.					Up to date.	Since † previous bill.	
1	2	3	4	5	6	7	8	9	10
Rs.	Rs.	Rs.			Rs. a. p.		Rs. a.	Rs. a.	
			(2) *Out houses*						
			1. Cutting	0/00 cft.	10 0 0	96000	960 0	300 0	
1000	–1000	...	2. Dry stone working	0/0 cft.	13 0 0	10,000	1300 0	1300 0	
...	1500	1500	7. Stone in mud masonry	,,	35 0 0	2400	840 0	840 0	
			8. Deodar wood work						
			13. Sub-head- Doors & Windows	Sft.	1 0 0	150	150 0	150 0	
			Battened doors Glazed Windows	,,	1 6 0	60	82 8	82 8	Rs. 232-8-0
1000	500	1500	Total out houses				3332 8	2672 8	
			(4) *Motor Shed*						
			5. Sub-heads costing less than Rs. 1000.						
			1. Cutting	0/00 cft.	10 0 0	15000	150 0	70 0	
			2. Dry Stone Walling	0/0 cft.	13 0 0	2600	338 0	117 0	
			3 Concreate in lime	,,	32 0 0	300	96 0	96 0	Rs. 283-0-0
...	1000	1000	4. Stone in lime masonry						
200	300	500	5. Deodar Wood work						
200	1300	1500	Total motor shed		... ...	...	584 0	283 0	
1200	1800	3000	Total carried over		... .	...	3916 8	2955 8	

* Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement, should be adjusted by a *minus* entry in column 2 equivalent to the amount shown in column 1. so that the "Total up to date" in column 3 may become '*Nil.*'

† Where there are two or more entries in column 9 relating to each sub-head of estimate they should, in the case of works the accounts of which are kept by sub-heads be totalled and the total recorde d in column 10 for posting Works Abstract.

P. W. A. Form No. 25.

Advance payments for work not yet measured.			Items of work (grouped under "sub heads" and "sub-work" of estimate).	Unit.	Rate.	Quantity executed up to date as per measurement book.	Payments on the basis of actual measurements				Remarks (with reasons for delay in adjusting payments shown in column 1).
Total as per previous bill.	Since previous bill	Total up to date.					Up to date.		Since previous bill.		
Rs.	Rs.	Rs.			Rs. a. p.		Rs.	a	Rs.	a.	
1200	1800	3000	Brought forward				3916	8	2955	8	
1200	1800	3000	Total	Total value of work done to date (A)			3916	8			
	(D)	(B)	*Deduct* value of work shown on previous bill ...				916	0			
Figure (D) in words—Rupees			Net value of work since previous bill (F) ...								
			Figure (F) in words Rupees Two thousand nine hundred & fifty five & annas eight.				2955	8	2955	8	

II—Certificate and Signatures.

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by Overseer, on and are recorded at page of Measurement Book No.

§ 2. Certified that in addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items, and the value of such work is, in no case, less than the advance payments as per column 3 of Account I, made or proposed to be made, for the convenience of the contractor in anticipation of, and subject to the results of, detailed measurement, which will be made as soon as possible.

Dated signature of officer preparing the bill } (*Rank*) Sub-divisional Officer,
Sub-division.

Dated signature of Contractor.

‡ *Dated signature of officer authorising payment.* { _____
Rank _____

§ This certificate must be signed by the Sub-Divisional or Divisional Officer.
‡ This signature is necessary only when the officer who prepares the bill is not the officer who authorises the payment. In such a case two signatures are essential.

P. W. A. Form No. 25.

Memorandum of Payments.

Figures for works abstract Rs.	a.	p		Rs.	a.	p.		Rs.	a.	p.
			1. Total value of work actually measured, as per Acct. I, Col. 8. Entry (A)—					3916	8	0
			2. Total "Up to date" Advance payments for work not yet measured, as per Acct. I, Col. 3, Entry (B).					3000	0	0
			3. Total (Items I + 2)					6916	8	0
			4. Deduct amount withheld:—							
296	0	0	(a) From previous bill as per last Running Account Bill	96	0	0	4	392	0	0
			(b) From this Bill	296	0	0				
			5. Balance, *i. e.*, "Up to date" payments ... ... (Items 3—4) ... (K)*					6524	8	0
			6. Total amount of payments already made as per Entry (K). of last Running Account Bill No. of 13 F. forwarded with accounts for 13 F.					2065	0	0
			7. Payments now to be made as detailed below :—							
357	10	0	(a) By recovery of amounts creditable to this work:— Value of Teakwood supplied in 2-40 F. ...357—10—0	357	10	0	(a)			
653	10	0	Total 4 (b) +7 (a) ... ... (G)							
40	0	0	(b) By recovery of amounts creditable to other works or heads of accounts :— Value of stock supplied in 1-40 F. for providing a storage and Crushing machine at ... ... 40—0—0	40	0	0	(b)			
4061	14	0	(c) By cheque*	4061	14	0				
							7	4459	8	0
4101	14	0	Total 7 (b) + (c) ... ... (H)							

Pay Rs. ‡ (4061—14—0) Four thousand and sixty one and annas fourteen.

_____ by cheque. †

(*Dated initials of Disbursing officer.*)

Received Rs. § (4459—8—0) Four thousand four hundred and fifty nine and annas eight, as per above memorandum, on account of this work.

Amount in vernacular.

Dated the *13* *F.*

Stamp.

(*Full Signature of contractor.*)

‖ *Witness.*_____

Paid by me, *Vide* cheque No. , Dated , 13 F.

Overseer,

(*Dated initials of person actually making the payment*)

* This figure should be tested to see that it agrees with the total of items 6 and 7.

† If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque, the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

‡ Here specify the net amount payable, vide item 7 (c).

§ The payee's acknowledgment should be for the gross amount paid as per item 7 (*i. e.*, *a* + *b* + *c*)

‖ Payment should be attested by some known person when the payee's acknowledgment is given by a mark seal or thumb impression.

P. W. A. Form No. 25.

IV.—Remarks.

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of Contractor's account.)

NOTES.

P. W. A. FORM No. 26.

[*Vide Paras 292 and 296 of the P. W. A. Code.*]

Division Sub-Division_____

Cash Book Voucher No._____D/_____ F.

Name of Contractor_____

Name of work_____

Serial No. of this bill_____

No. and date of his previous bill for this work_____ dated_____ F.

Reference to Agreement No._____of_____ F.

Running Account Bill B.

P. W. A. FORM No. 26.

[Final payments must invariably be made on forms printed on yellow paper which should not be used for intermediate payments.]

RUNNING ACCOUNT BILL B.

(*For Contractors:*—This form provides 1. Advance Payments 2. Secured Advances & 3. Payments for measured works)

I. Account of work executed.

ADVANCE PAYMENTS FOR WORK NOT YET MEASURED.			Item of work (grouped under "sub head" and "sub-work" of estimate).	Unit.	Rate			Quantity executed up to date as per measurement book.	PAYMENTS ON THE BASIS OF ACTUAL MEASUREMENTS.				Remarks (with reason for delay in adjusting payments shown in column 1).
Total as per previous bill	Since * previous bill.	Total up to date.							Up to date.		Since † previous bill.		
1	2	3	4	5	6			7	8		9		10
Rs.	Rs.	Rs.			Rs.	a.	p.		Rs.	a	Rs.	a.	
			1. Main Building										
	5000	5000	2. Brick work in lime	0/0 cft	92	0	0	9594-31	8826	12	...	...	
500	500	...	4. Damp proof course	0/0 sft	60	0	0	1755-50	1053	5	630		
1200	1200	...	6. Brick in cement	cft.	1	6	0	1525	2096	14	2096	14	
1050	1050	...	7. Wood work in trusses	,,	2	12	0	534-35	1524	7	1524	7	
1100	400	1500	8. Wood work in floor joists	,,	2	7	0	1550	3778	2	...	..	
	1000	1000	9. Wood work in main beams	,,	3	3	0	127	404	13	...	...	
	450	450	12. Wrought iron work	,,									
3850	4100	7950	Carried over						17684	5	4251	5	

* Wherever there is an entry in column 9 on the basis of actual measurement, the whole of the amount previously paid without detailed measurement, should be adjusted by a *minus* entry in column 2 equivalent to the amount shown in column 1. so that the "Total up to date" in column 3 may become '*Nil.*'

† Where there are two or more entries in column 9 relating to each sub-head of estimate they should, in the case of works the accounts of which are kept by sub-heads be totalled and the total recorded in column 10 for posting Works Abstract.

P. W. A. Form No. 26.

Advance payments for work not yet measured.			Item of work (grouped under "sub heads" and "sub-work" of estimate).	Unit.	Rate			Quantity executed up to date as per measurement book.	Payments on the basis of actual measurements.				Remarks (with reason for delay in adjusting payments shown in column 1).
Total as per previous bill	Since * previous bill.	Total up to date.							Up to date.		Since † previous bill.		
1	2	3	4	5	6			7	8		9		10
Rs.	Rs.	Rs.			Rs.	a.	p.		Rs.	a	Rs.	p.	
3850	4100	7950	Brought over						17684	5	4251	5	
			15. Sub-heads costing less than Rs 1000										
			Stone in mud masonry	0/0 cft.	35	0	0	315	110	4	110	4	
			Dry Stone masonry	,,	15	0	0	3000	450	0	450	0	875—4—0
			Dhajji Walling in stone	,,	35	0	0	900	315	0	315	0	
3850	4100	7950	Total	Total value of work done to date (A)					18559	9			
	(D)	(B)	*Deduct* value of work shown on previous bill						13433	0			
			Net value of work since previous bill (F).						5126	9	5126	9	
Figure (D) in words—Rupees			Figure (F) in words Rupees five thousand one hundred & twenty six & annas nine.										

P. W. A. Form No. 26.

II.—Account of "Secured" advances allowed on the security of materials brought to site.

Quantity out-standing from previous bill.	*Deduct* Quantity utilised in work measured since previous bill.	* Quantity outstanding (including quantity brought to site since previous bill).	Full rate as assessed by the Divisional Officer		Description of Materials	Unit	Reduced rate at which advance is made		** Up to date amount of advance	Reference to Divisional Officer's written orders authorising the advance		Reasons for non-clearance of advance when outstanding more than 3 months
1	2	3	4		5	6	7		8	9		10
			Rs.	a.			Rs.	a.	Rs.	No.	Date	
3,00,000	21,350	278,650 + 20000 298,650	46	0	Fire Proof Bricks	0/00	34	8	10303	3437 596	13-12-40 F. 7-2-41 F.	
5000	...	5000	60	0	Coal	0/0cft.	45	0	2250			
152	122	30 + 100 130	3	0	Coping Stone	cft.	2	4	292	3437	14-12-40F.	
5610	610	5000	2	0	Timber	„	1	8	7500			
30	...	30 + 15 45	36	0	Iron	md.	17	0	1215			
Total amount outstanding as per this account									21560	(C)		
Deduct amount outstanding as per entry (C) of previous bill ..									22167			
Net amount since previous bill (in words *minus* rupees six hundred and seven only.									607	(E)		

* Entries relating to each description of material should be posted thus in column 3. First enter the difference between the quantities in column 1 and 2. Then show below this entry, the quantities, if any brought to site against which a further advance has been authorised, this entry being prefixed by the *plus* sign. Finally, strike the total of the two entries, which will represent the total quantities outstanding.

** Entries in column 8 shown the money values of the total quantities outstanding as per column 3.

III.—Certificates and Signatures.

1. The measurements on which are based the entries in columns 4 to 9 of Account I were made by Overseer, on and are recorded at page of Measurement Book No.

‡ 2. Certified that in the addition to and quite apart from the quantities of work actually executed as shown in column 7 of Account I, some work has actually been done in connection with several items, and the value of such work (after deducting therefrom the proportionate amount of secured advance, if any ultimately recoverable on account of the quantities of materials used therein) is in no case, less than the advance payments as per column 3 of Account 1, made, or proposed to be made, for the convenience of the contractor, in anticipation of, and Subject to the results of, detailed measurement, which will be made as soon as possible.

‡ 3. Certified (1) that the *plus* quantities of materials shown in column 3 of Account II above have actually been brought by the contractor to the site of the work and the contractor has not previously received any advance on their security, (2) that those materials are of an imperishable, nature and are required by the contractor for use on the work in connection with item for which rates for finished work have been agreed upon, and (3) that a formal agreement in Form 109 signed and executed by the contractor in accordance with _____ of the Public Works Code, is recorded in the divisional office.

Dated signature of officer preparing the bill } (*Rank*) *Sub-Divisional Officer,*
_____ *Sub-Division.*

§ *Dated signature of officer authorising payment* } _____
(*Rank*) _____

Dated signature of Contractor.

§ These certificates must be signed by the Sub-Divisional or Divisional Officer

‡ This Signature is necessary only when the officer who prepares the bill is not the officer who authorises the Payment. In such a case the two signatures are essential.

P. W. A. Form No. 26.

IV—Memorandum of Payments.

Figures for works abstract Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.
			1. Total value of work actually measured, as per Acct. I, Col. 8, Entry (A)					18559	9	0
			2. Total "Up to date" Advance payments for work not yet measured, as per Acct. I, Col. 3, Entry (B).					7950	0	0
			3. Total "Up to date" Secured advances on security of materials, as per Acct. II, Col. 8 Entry (C).					21560	0	0
			4. Total (Items 1 + 2 + 3)					48069	9	0
			5. Deduct amount withheld:—							
			(a) From previous bill as per last Running Account Bill				} 5			
			(b) From this Bill							
			6. Balance. *i. e.*, "Up to date" payments ... ... (Items 4—5) ... (K)*					48069	9	0
			7. Total amount of payments already made as per Entry (K). of last Running Account Bill No. of 13 F. forwarded with accounts for 13 F.					39449	0	0
			8. Payments now to be made as detailed below :—							
			(a) By recovery of amounts creditable to this work:—	Rs.	a.	p.	(a)			
			Total 5 (b) + 8 (a) ... ... (G)							
513	0	0	(b) By recovery of amounts creditable to other works or heads of accounts :— *Deposits*— Deduction on account of Security Deposits Rs. ...				(b)	513	0	0
8107	9	0	(c) By cheque†					8107	9	0
8620	9	0	Total 8 (b) + (c) ... ... (H)							

} 8 — 8620 9 0

Pay Rs. ‡ (8107—9—0) Eight thousand one hundred and seven & annas nine.

_____ by cheque. †

(*Dated initials of Disbursing officer.*)

Received Rs. § (8620—9—0) Eight thousand six hundred and twenty and annas nine, as per above memorandum, on account of this work.

Amount in vernacular.

Dated the *13* ***F.***

Stamp.

(*Full Signature of contractor.*)

‖ *Witness.* _____

Paid by me, *Vide* cheque No. , Dated , 13 F.

Overseer,

(*Dated initials of person actually making the payment.*)

* This figure should be tested to see that it agrees with the total of items 7 and 8.

† If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque, the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

‡ Here specify the net amount payable, vide item 8 (c).

§ The payee's acknowledgment should be for the gross amount paid as per item 8 (*i. e.*, *a* + *b* + *c*)

‖ Payment should be attested by some known person when the payee's acknowledgment is given by a mark seal or thumb impression.

P. W. A. Form No. 26.

V.—Remarks.

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of Contractor's account.)

NOTES.

[*Vide paras 292 and 296 of the P. W. A. Code*]

1. This form is intended for use in the case of payments on account for works in progress for supplies. This form, printed on yellow paper must invariably be used for the final payments in such cases.

2. Payments made by cheques to recognized firms or institutions need not be attested, if the disburser considers attestation to be unnecessary.

3. When the payee signs in the vernacular, the amount acknowledged should also be noted in the vernacular as well as in English.

4. A special form, printed on yellow paper with the words "as a final payment in settlement of all demands" printed in, is to be used when the Contractors is finally paid up for the value of work, for which one or more payments on account have already been made; and where the Contractor can write, he should be required to add in his own handwriting words to the effect that the payment is in full settlement of all demands. If he is unable to write beyond signing his name or is unable to sign, these words should be filled in by the Officers making the payments.

5. In the case of payees who can neither read nor write, their mark or seal should be attested by two competent witnesses, in whose presence the nature of the payment should be fully explained.

6. The sub-divisional officer, should be careful to note in column of "Remarks" in the body of the bill, the quantity of materials issued to Contractor, the value of which is to be deducted at the time of payment.

7. This bill will contain one man's account only; full details of quantities of the different classes of work or supplies must be always set forth.

8. The account for which the meterials are purchased whether for stock or for work must always be stated, and the name of the officer who took over the meterials be entered, unless he is the officer who signs the certificate.

9. If the officer who prepares the bill has authority to make payment only one signature at the foot of the bill is necessary.

10. A receipt stamp is required for every payment exceeding Rs. 20.

11. The full name of the work as given in the estimate should be entered except in the case of bill for "stock" materials.

‡ The "purpose of supply" applicable to the case should be filled in and the rest scored out.

Division—

Sub-Division—

Running Account Bill—C.

Cash Book Voucher No. 79. Dated.

Name of Work—Constructing Jail at Warangal.

‡ Purpose of Supply 1. stock / 2. purchases for issue—to contractor / direct to work

Name of Contractor —Messrs. Marsland Price & Co.

Serial No of this bill.....2.

No. and date of last bill granted for this work—No. 1 of 24th Aban 1340 F.

Reference to Agreement—39 of 1340 F.

P. W. A. Form No. 27.

I. Account of work done or supplies made.

Unit	Quantity executed (or supplied) up to date as per measurement list	Items of work or supplies (Grouped under "Sub-heads" and "Sub-works" of estimate,)	Rate	Amount		Remarks.
				* Up to date	* Since previous bill (Total for each Sub-head)	
1	2	3	4	5	6	7
C.ft.100	118,000	Earth work in excavation. ...	0 8 0	590 0 0	250 0 0	
„	34,000	Concrete work	25 0 0	7,750 0 0	6,250 0 0	
„	15,000	Masonry	24 0 0	3,600 0 0	3,600 0 0	
1 C.ft.	1,300	Wood work	5 0 0	6,500 0 0	5,000 0 0	
C.ft.1,000	1566,000	Removing earth	1 0 0	15.66 0 0	1,566 0 0	
		Carried over ...	... ...	20,000 0 0	16,666 0 0	

* If the outlay on the work is recorded by Sub-heads the total for each Sub-head should be shown in column 5, and against this total there should be an entry in column 6 also. In no other case should any entries be made in column 6.

P. W. A. Form No. 27.

Unit	Quantity executed (or supplied) up to date as per measurement list	Items of work or supplies (Grouped under "Sub-heads" and "Sub-works" of estimate.)	Rate	Amount. Up to date			Amount. Since previous bill (Total for each Sub-head)			Remarks.
				Rs.	a.	p.	Rs.	a.	p.	
		Brought forward...		20,006	0	0	16,666	0	0	
		Total value of work done or supplies made to date. (A).		20,006	0	0				
		Deduct.—Value of work or supplies shown on previous bill.		3,345	0	0				
		Net value of work or supplies since previous bill. (F).		16,666	0	0				
Figure	(F.) in words	Rupees Sixteen thousand six hundered and sixty six only.					16,666	0	0	

II. Certificates and Signatures :—

The Measurements were made by Mr. Abdul Kadir, Supervisor, on 25th Azur 1340 F. and are recorded at page 7 of measurement Book No. 10. No advance payment has been made previously without detailed measurements.

Dated the 26th Azur 1325 F. Officer preparing the bill ... { (Signature) (Rank), Sub-Divisional Officer.

Dated the 27th Azur 1340 F. Signature of the contractor.

Dated the 27th Azur 1340 F. Officer making the payment † { (Signature) (Rank), Divisional Officer.

* In the case of supplies, the name of the officer or subordinate who took over the articles should be noted in this column, unless certificate is drawn up by him.

† The second signature is only necessary when the officer who prepares the bill is not the officer who makes the payment. In such a case the two signature are essential.

P. W. A. Form No. 27.

III—Memorandum of Payments.

¶ Figures for works abstract Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.
			1. Total value of work done as per Acct. 1, Column 5, Entry (A)					20006	0	0
			2. Deduct amount withheld:—							
			(a) From previous bills as per last Running Account Bill	334	0	0	} 2	2000	0	0
1666	0	0	(b) From this Bill	1666	0	0				
			3. Balance. *i. e.*, "Up to date" payments ... ... (Items 1—2) ... (K) *					18006	0	0
			4. Total amount of payments already made as per Entry (K). of last Running Account Bill No. 1 of F. forwarded with the accounts for F.					3006	0	0
			5. Payments now to be made as detailed below :—							
935	14	0	(a) By recovery of amounts creditable to this work:— Value of stock supplied as detailed in the Ledger in Azoor 1340 F. ... ...256—12—0 in Dhye 1340 F. ... ...679— 2—0	935	14	0	(a)			
2601	14	0	Total 2 (b) +5 (a) ... ... (C)							
250	0	0	(b) By recovery of amounts creditable to other works or heads of accounts :— *Deposits*— Attachment as per order of munsiff No. Date ... 250—0—0	250	0	0	(b)	15000	0	0
13814	2	0	(c) By cheque †	13814	2	0				
14064	2	0	Total 5 (b) + (c) ... ... (E)							

Pay Rs. ‡ (13814—2—0) Thirteen thousand eight hundred and fourteen and annas two

_____ by cheque. †

(Dated initials of Disbursing officer.)

Received Rs. § (15000—0—0) Fifteen thousand only as per above memorandum, on account of this work.

Amount in vernacular.

Dated the *73* ***F.***

Stamp.

(Full Signature of contractor.)

‖ *Witness.*_____

Paid by me, *Vide* cheque No. , Dated , 13 F.

Cashier,

(Dated initials of person actually making the payment.)

* This figure should be tested to see that it agrees with the total of items 4 and 5.

† If the net amount to be paid is less than Rs. 10 and it cannot be included in a cheque, the payment should be made in cash, this entry being altered suitably and the alteration attested by dated initials.

‡ Here specify the net amount payable, vide item 5 (c).

§ The payee's acknowledgment should be for the gross amount paid as per item 5 (*i. e.*, *a* + *b* + *c*)

‖ Payment should be attested by some known person when the payee's acknowledgment is given by a mark seal or thumb impression.

¶ Not Required in the case of bills of supplies.

P. W. A. FORM No. 27.

IV.—Remarks.

(This space is reserved for any remarks which the Disbursing Officer or the Divisional Officer may wish to record in respect of the execution of the work, check of measurements or the state of Contractor's account.)

NOTES.

[*Vide paras 292, 298 and 313 of the P. W. A. Code.*]

This form should be used for all miscellaneous payments and advances for which name of the special forms are suitable.

2. Payment for salaries & Travelling allowance may also be made in this form.

3. The officer authorizing payment should initial and date the pay order scoring out the word "cheque" or "cash" as the case may be.

4. The person actually making the payment should initial & date payment certificate (2).

5. In the case of work, the accounts of which are kept by Sub-head the amount chargeable to each Sub-head should be specified by the disbursing officer.

6. Payment should be attested by some known person when the payee's acknowledgment is given by a mark, seal or thumb impression.

Division_____

Sub Division_____

Hand Receipt.

P. W. A. Form No. 28.

Hand Receipt.

Cash book Voucher No. 14 dated 15th Mahir 1340 F.

(1) Pay bill $\frac{\text{Cheque } *}{\text{Cash } *}$ Rupees (20-0-0) twenty only to Rikhi Ram mistri G.C. 5-11-40 F.

(2) Paid by me P. D. 15-11-40 F.

Received from the Sub-divisional officer in charge of Bidar Sub-Division the sum of Rs. (20-0-0) twenty only_____

Name of work or purpose for which payment is made. My pay for 20 days (11 to 30) of _____Fasli at Rs. 30 per mensem chargeable to Silt Clearance, Manjira Canal Vide item 2 of pay bill (Form_____) for _____Fasli (Voucher No. 27 for Thir 1340 F.)

Amount in Vernacular

The 15th Mehir 1340 F. stamp

Witness_____ *Signature of payee.*

P. W. A. Form No. 28.

Hand Receipt.

Cash book Voucher No. 14 dated 15th Mehir 1340 F.

(1) Pay bill $\frac{\text{Cheque}\ *}{\text{Cash}\ *}$ Rupees (20-0-0) twenty only to Rikhi Ram mistri G.C. 5-11-40 F.

(2) Paid by me P. D. 15-11-40 F.

Received from the Sub divisional, officer in charge of Bidar Sub-Division the sum of Rs. (20-0-0) twenty only_____

Name of work or purpose for which payment is made. My pay for 20 days (11 to 30) of _____ Fasli at Rs. 30 per mensem chargeable to Silt Clearance, Manjira Canal Vide item 2 of pay bill (Form_____) for _____ Fasli (Voucher No. 27 for Thir 1340 F.)

Amount in Vernacular

The 15th Mehir 1340 F. Stamp

Witness _____ *Signature of payee.*

NOTES.

[*Vide paras 309 to 315 of P. W. A. Code*]

1. Only Salaries of men employed for the subordinate supervision or accounting for Stores and labour should be charged in this bill.

2. Reference to the sanction of the competent authority should be given in the Remarks column of the bill.

3. Receipt stamps should be affixed against all items exceeding Rs. 20.

4. Names should be grouped by works, the name of the work and reference to orders sanctioning the establishment therefore, being written in red ink across the page, above the entries relating to each group.

5. The total for each work should be written in red ink.

Division_____

Sub-Division _____

No._____of Voucher for_____ F.

Pay Bill *of Work charged Establishment for the month of* ***F.***

P. W. A. Form No. 29.

Pay Bill of Work charged Establishment for the month of F.

No.	Name of incumbent	Designation	Period	Rate per mensem	Amount due			Amount paid			Dated acknowledgement of payee	Dated initials of officer making payment.
					Rs.	a.	p.	Rs.	a	p.		
	Constructing School Building at Warangal—Vide Divisional Officer No..... D/.....											
1	Ramaswamy	Maistry	1 month	30	30	0	0	30	0	0		P. D. 5-6-40F
2	Gulam Mohiuddin	do	do	20	20	0	0	0	0	0	unpaid	
				Total	50	0	0	30	0	0		
	Constructing a dispensary at Warangal—Vide Divisional Officer's No.....D/...											
3	Shaik Ahmed	Mason Maistry	1 month	35	35	0	0	35	0	0		P. D. 7-6-40F.
	Total amount in words	Rs. Sixty five only		Total.	85	0	0	65	0	0		

1. Certified that all persons for whom wages have been drawn in this bill were on duty during the periods shown against their names each man being employed on the work and on duties for which his appointment was sanctioned.

2. Certified also that the wages of every person actually employed during the work have been claimed in this bill.

Pay (Rs. 85-0-0) Rupees Eighty five only.
checked and entered.

Dated Signature of Divisional Accountant *Sub-Divisional Officer*

(This space is reserved for remarks, if any, by the Divisional Officer).

Divisional Officer.

NOTES.

[*Vide paras 290, 382 and 383 of the P. W. A. Code.*]

Division_____

Sub Division_____

Cash Book Voucher No._____ for_____ F.

Account of Petty contractors.

P. W. A. Form No. 30. [See Copy XVII paras

Cash Book Voucher No.

ACCOUNT OF PETTY CONTRACTORS *for the*

Name of Work—Excavating.....

*Name of Contractor, and reference to Agreement	Items of work (grouped under "sub-heads" and "sub-works" of estimate).	WORK DONE. Up to date: Reference to recorded measurements and date	Quantity	Rate.	Unit.	Amount.	Deduct value of work shown on previous bill	Net value of work since previous bills.
1	2	3	4	5	6	7	†8	9
Intermediate Transaction on Open Accounts.		Brought forword				862 12	662 0	200 12
Mohd. Ishaq (W. O. No. 21 D/20-6-40F.)	Earth work ch. 4,000. 4,600	75 40 3-1-41F.	202000	6 0 0	0/00	1212 0	1170 0	42 0
Dowlat Ram (W. O. No. 82 D/9-9-40 F.)	Earth work 5000 to 7000	75 45 5-1-41F.	200000	6 0 0	0/00	1200 0	907 0	292 0
Nand Lal (W. O. No. 67 D/15-8-40 F.)	Earth work 7,000 to 7,400	75 29 2-1-41F.				102 11		102 11
				Carried over.		2514 11	2077 0	437 11
						862 12	662 0	200 12

745, 825 and 826]

P. W. A. Form No. 30.

month of.....*73* *F*.....*Division.*

No of this Account.—VI.

PAYMENTS MADE						Balance due to Contractor		Payee's ackowledgment with date	Dated signature of witness. §	Dated certificate of disbursement. ‖	Mode of payment —cash or cheque (No. and dated).
To end of previous month		‡This month		Total.							
Cash Book voucher No. and date	Amount									Paid by me	
10	†11		12		13	14		15	16	17	18
	580 0		282	12	862	12				F. M. 25-1-41 F.	Cheque No. 20 R/2102 Dated 25-1-41 F.
20 19-12-40F.	1150	0	40	0	1190	0	22	0	Mohamed Ishaq 25-1-41 F.		
17 12-11-40F.	830	0	280	0	1110	0	90	0	Thumb impression of Dowlet Ram 24-1-41 F.	munshi 24-1-41 F.	F. M. 24-1-41 F.	Cheque No. 17/R/2102 Dated 24-1-41 F.
...			90	8	90	8	12	3	Nand Lal 20-1-41 F.	...	F. M. 20-1-41 F.	Cheque No. 15/R/2102 Dated 20-1-41 F.
	1980	0	410	8	2390	8	124	3				
	580	0	282	12	862	12						

P. W. A. Form No. 30.

Detail of all Open Accounts not affected by this month's transactions.

Name of Contractor	Value of work done up to date.		Total of payments made up to date		Reference to last transaction		Remarks.
					Month.	Voucher No.	
Hari Singh ...	2736	11	2494	12	Aban 40 F.	17	
Total ...	2736	11	2494	12			

Dated.....*1934 F.*

Signature of officer preparing the Account.

P. W. A. Form No. 31.

INDENTURE FOR SECURED ADVANCES.

See rules in P. W. D. Code and para 307 of the P. W. A. Code

(For use in cases in which the contract is for finished work and the contractor has entered into an agreement for the execution of a certain specified quantity of work a given time).

This Indenture made the day of F.

Between (hereinafter called the Contractor which expression shall where the context so admits or implies be deemed to include his executor administrators and assigns) of the one part and Divisional Officer Superintending Engineer (hereinafter called the Divisional Officer Superintending Engineer which expression shall where the context so admits or implies be deemed to include his successors in office and assigns) of the other part.

Whereas by an agreement dated (hereinafter called the said agreement) the Contractor has agreed

And whereas the Contractor has applied to the Divisional Officer Superintending Engineer that he may be allowed advances on the security of materials absolutely belonging to him and brought by him to the site of the works the subject of the said agreement for use in the construction of such of the works as he has undertaken to execute at rates fixed for the finished work (inclusive of the cost of materials and labour and other charges)

And whereas the Divisional Officer Superintending Engineer has agreed to advance to the Contractor the sum of Rupees on the security of materials the quantities and other particulars of which are detailed in part II of a Running Account Bill (B) for the said works signed by the Contractor on and the Divisional Officer Superintending Engineer has reserved to himself the option of making any further advance or advances on the security of other materials brought by the Contractor to the site of the said works.

Now this Indenture Witnesseth that in pursuance of the said agreement and in consideration of the sum of Rupees on or before the execution of these presents paid to the Contractor by the Divisional Officer Superintending Engineer (the receipt whereof the Contractor doth hereby acknowledge) and of such further advances (if any) as may be made to him as aforesaid the Contractor doth hereby covenant and agree with the Divisional Officer Superintending Engineer and declare as follows:—

(1) That the said sum of Rupees so advanced by the Divisional Officer Superintending Engineer to the Contractor as aforesaid and all or any further sum or sums advanced as aforesaid shall be employed by the Contractor in or towards expediating the execution of the said works and for no other purpose whatsoever.

(2) That the materials detailed in the said Running Account Bill (B) which have been offered to and accepted by the Divisional Officer Superintending Engineer as security are absolutely the Contractor's own property and free from encumbrances of any kind and the Contractor will not make any application for or receive a further advance on the security of materials which are not absolutely his own property and free from encumbrances of any kind and the Contractor indemnifies the Divisional Officer Superintending Engineer against all claims to any materials in respect of which an advance has been made to him as aforesaid.

(3) That the materials detailed in the said Running Account Bill (B) and all other materials on the security of which any further advance or advances may hereafter be made as aforesaid (hereinafter called the said materials) shall be used by the Contractor solely in the execution of the said works in accordance with the directions of the Divisional Officer .....Division (hereinafter called the Divisional Officer and in terms of the said agreement.

(4) That the Contractor shall make at his own cost all necessary and adequate arrangements for the proper watch, safe custody and protection against all risks of the said materials and that until used in construction as aforesaid the said materials shall remain at the site of the said works in the Contractor's custody and on his own responsibility and shall at all times be open to inspection by the Divisional Officer or any Officer authorised by him. In the event of the said materials or any part thereof being stolen, destroyed or damaged or becoming deteriorated in a greater degree than is due to reasonable use and wear thereof the Contractor will forthwith replace the same with other materials of like quality or repair and make good the same as required by the Divisional Officer.

(5) That the said materials shall not on any account be removed from the site of the said works except with the written permission of the Executive Engineer or an Officer authorised by him on that behalf.

P. W. A. Form No. 31.

(6) That the advances shall be repayable in full when or before the contractor receives payment from Divisional Officer / Superintending Engineer of the price payable to him for the said works under the terms and provisions of the said agreement provided that if any intermediate payments are made to the Contractor on account of work done than on the occasion of each such payment the Divisional Officer / Superintending Engineer will be at liberty to make a recovery from the Contractor's bill for such payment by deducting therefrom the value of the said meterials than actually used in the construction and in respect of which recovery has not been made previously the value for this purpose being determined in respect of each description of materials at the rates at which the amounts of the advances made under these presents were calculated.

(7) That if the Contractor shall at any time make any default in the performance or observance in any respect of any of the terms and provisions of the said agreement or of these presents the total amount of the advance or advances that may still be owing to the Divisional Officer / Superintending Engineer shall immediately on the happening of such default be repayable by the Contractor to the Divisional Officer / Superintending Engineer together with interest thereon at twelve per cent per annum from the date or respective dates of such advance or advances to the date of repayment and with all costs charges damages and expenses incurred by the Divisional Officer / Superintending Engineer in or for the recovery thereof or the enforcement of this security or otherwise by reason of the default of the Contractor and the Contractor hereby covenants and agrees with the Divisional Officer / Superintending Engineer to repay and pay the same respectively to him accordingly.

(8) That the Contractor hereby charges all the said materials with the repayment to the Divisional Officer / Superintending Engineer of the said sum of Rupees and any further sum or sums advanced as aforesaid and all costs charges damages and expenses payable under these presents provided always and it is hereby agreed and declared that not with standing anything in the said agreement and without prejudice to the powers contained therein if and whenever the covenant for payment and repayment herein before contained shall become enforceable and the money owing shall not be paid in accordance therewith the Divisional Officer if may at any time thereafter adopt of following courses as he may deem best :—

(*a*) Seize and utilise the said materials or any part thereof in the completion of the said works on behalf of the Contractor in accordance with the provisions in that behalf contained in the said agreement debiting the Contractor with the actual cost of effecting such completion and the amount due in respect of advances under these presents and crediting the Contractor with the value of work done as if he had carried it out in accordance with the said agreement and the rate thereby provided. If the balance is against the Contractor he is to pay same to the Divisional Officer / Superintending Engineer on demand.

(*b*) Remove and sell by public auction the seized materials or any part thereof and out of the moneys arising from the sale retain all the sums aforesaid repayable or payable to the Divisional Officer / Superintending Engineer under these presents and pay over the surplus (if any) to the Contractor.

(*c*) Deduct all or any part of the moneys owing out of the security deposit or any sum due to the Contractor under the said agreement.

(9) That except in the event of such default on the part of the Contractor as aforesaid interest on the said advance shall not be payable.

(10 That in the event of any conflict between the provisions of these presents and the said agreement the provisions of these presents shall prevail and in the event of any dispute or difference arising over the construction or effect of these presents the settlement of which has not been hereinbefore expressly provided for the same shall be referrred to the Superintending Engineer whose decision shall be final for the time being in force shall apply to any such reference.

In Witness whereof the Divisional Officer / Superintending Engineer and the said have hereunto set their respective hands and seals the day and year first above written.

Signed sealed and delivered by the said

in the presence of

1st. witness

2nd. witness

P. W. A. Form No. 32.

Petty Works Requisition and Account.

[See rules in P. W. D. Code and Para 284 of P. W. A. Code]

(To be used for works and repairs not likely to cost more than Rs. 500).

Requisition on the Divisional Officer.....Division for providing

Record Racks in Commisioner's Office Customs Department Hyderabad

Part I Requisition.

The undersigned wishes to have the following petty $\frac{\text{work}}{\text{repair}}$ carried out with as little delay as possible

12. Additional Racks in the Record room of Budget Branch.

Dated.....*134 F.*

Commisioner of Customs

(Signature and designation

of the Officer by whom

the requisition is made)

P. W. A. Form No. 32.

Part II.—Report of P. W. Subordinate and estimated cost

(Report)

There is not sufficient accommodation for 12 racks in the Budget Branch; but 10 racks of the standard design can be provided, at a cost of Rs. 180 as detailed below:—

(Rough estimate of probable cost.)

Description of work.	Quantity.	Rate.	Unit.	Amount.			Remarks.
				Rs.	a.	p	
Wooden racks	20	Rs. 8*	each	160	0	0	* As per sanctioned schedule of the district.
Fixing and Coal tarring ...	...	Lump sum		20	0	0	
				180	0	0	

P. W. A. FORM No. 32.

Description.	Quantity.	Rate.	Unit.	Amount.			Remarks.
				Rs.	a	p.	
Brought over...				180	0	0	
			TOTAL ...	180	0	0	

Original.....

Major Head.....Special repairs.....

Maintenance.....

(*Signature of P. W. Subordinate*)
Date—

Sanctioned

Divisional Officer.
Date—

No.

Accepted

Commissioner of Customs
(*Signature and designation of responsible Officer.*)
Date—

PART III—COMPLETION CERTIFICATE

The work was completed on _____ 134 F.

(*Signature of P. W. Subordinate*).
Date—

Commissioner of Customs
(*Signature and designation of the officer by whom the requisition was made.*)
Date—

P. W. A. Form No. 32.

Part IV:—Summary of charges.

Date of payment.	Voucher No.	Amount.			Total of the month			Divisional Accountant's initials against the monthly totals	Sub-divisional Officer's initials against the monthly totals.	
		Rs.	a	p.	Rs.	a	p.			
12-10-40 F.	68 Stock	80	0	0	80	0	0	N. B. 1-11	G. S. 3-11	
14-11-40 F.	28 do	40	0	0	...	0	0			
20-11-40 F.	56 do	30	0	0	70	0	0	N. B. 1-12	G. S. 2-12	
30-12-40 F.	84 do	30	0	0	30	0	0	N. B. 1-1	G. S. 4-1	
	GRAND TOTAL ...				180	0	0			

Checked and found correct. Passed.

(Signature of Sub-divisional Officer.) *Divisional Accountant.* *Divisional Officer.*

Date— *Date—* *Date—*

Works Abstract A.

Name of Works Constructing Canal Officers Quarters at Bidar

Detail of up-to date Progress *

Source from which progress is taken (quoting page & book No. of measurement Book).	Reference to last Running Account Bill or other Voucher		Sub-heads.							
	No.	Date	(1) Pucca masonry	(2) Arch masonry	(3) Doors and Windows					
M. B. No. 84 Page 71	42	11-3-40 F.	12000	4500	300					
M. B. No. 123 Page 19	27	18-4-40 F.	48000	...	1150					
Total ...			60,000	4500	1450					

* Only quantities which have been actually measured and paid for on bills included in the accounts should be taken in this statement.

Works

Name of work Constructing Canal Officer's Quarters at Bidar

Authority-Secretary to Government F. D. No. 1442 —W. dated 16th Isfandar 1339 F.

From what source posted / Brief Particulars.	Cash Book Voucher No. or Adjustment Book item No.	Pucca masonry (1)			(a) Arch masonry (2)			Doors & Windows (3)			Sub-heads costing less than Rs. 500 excluding 2 (4)			Sub-No. of items.
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
Estimate No. 40 of 1339 F.		6492	0	0	419	0	0	2113	0	0	3190	0	0	
Expenditure to end of Aban 1339 F.		3750	0	0	405	0	0	1500	0	0	1350	0	0	
Month's Transactions														
Purchase from Kalu Ram & Sons	T. E. No. 34													1
Abdul Gani Contractor	Vr. No. 27	750	0	0				312	8	0	420	0	0	2
Purchase from Fateh Jung	T. E. No. 38													3
As per Muster Roll	Vr. No. 44													4
Dhani Ram cartman	Vr. No. 50													5
Stock														
Total of month		750	0	0				312	8	0	420	0	0	
Total to end of month		4500	0	0	405	0	0	1812	8	0	1770	0	0	
Progress (up to date)		60,000 cft.			4,500 cft.			1,450 cft.						
Rate of cost		7—8—0			9—0—0			1—4—0						

NOTE:—Posting made in the Sub-divisional office should be in black ink and all postings and

* Entries in this column should be made from Account I [total (D) of column 2] of Running

\+ In this column should be posted the total E of column 8 of Account II of Running Account

‡ This column is intended for all miscellaneous debits and credits to contractors, awaiting (2) Payments made (under proper authority) to labourers and others on behalf of and These should be posted as plus entries from the vouchers or account as transactions take Running Account Bills for work done. Such credits as well as repayments, of amounts memorandum of payments, which should be posted in this column as a plus entry if minus

× Unpaid amounts of Muster Rolls should be posted in this column as minus entries Subse-

‖ In the case of Running Account Bills for work done, the figure in this column should

P. W. A. Form No. 33.

Abstract A. (To the used when out-lay is recorded by Sub-heads.)

month Isfandar 1340 F.

heads.										Suspense Accounts.													Total Cost. ‖		
No. of items	Contingencies (5)									Materials			Contractors						Labour ×					
													Advance payments *		Secured advance +	other transaction ‡								
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a	p.	Rs.		Rs.		a.	p	Rs.	a.	p.	Rs.	a.	p.
	2360	0	0							84586	0	0										49160	0	0
	480	0	0							28935	0	0	1200		...		1223	0	0				36397	0	0
1										1340	0	0											1340	0	0
2													400				148	0	0				984	8	0
3										806	0	0											806	0	0
4	5	0	0																				5	0	0
5										1000	0	0											1000	0	0
										2000	0	0											2000	0	0
	5	0	0							5146	0	0	400				148	0	0				6085	8	0
	485	0	0							34081	0	0	800				1371	0	0				42482	8	0

(a) Under Divisional officer's orders, this Sub-head was not lumped with other Sub-heads costing less than Rs. 500.

corrections made in the Divisional office in red ink.

Account Bill Form A or B.

Bill Form B.

settlement. The debits will usually consist of (1) Advances other than Secured Advances by charge to the account of contractors and (3) Issues of stock and other materials to contractors. place. The credits will ordinarily be on account of amounts with-held for future payment, from with-held and recoveries of debits (1), (2) and (3) above appear in Running Account Bills as entry G. of and vice versa.

quent payments of these arrears should be shown as plus.

agree with entry H. in the memorandum of payments.

P. W. A. Form No. 33.

Detailed Contractors Closing Balances.

	Reference to last Running Account Bill		Closing Balance					* explanation of non-adjustment
	Voucher No.	Date	Advance payments	Secured advances	Other transactions			
			Rs.	Rs.	Rs.	a.	p.	
Dina	42	11-3-40 F.	500	...	480	0	0	
Abdul Ghani	27	18-4-40 F.	300	...	891	0	0	
		Total ...	800	...	1371	0	0	

The work is still in progress.

D. S. 28—4—41 F.
Dated initials of Sub-divisional Officer.

* As a rule reasons for delay should be recorded if item is not cleared within three months.

\+ If the work was completed during the month, the fact should be stated with an explanation of the steps taken to close the accounts of the work.

This Abstract and the Statement of Progress have been checked $\frac{\text{by me}}{\text{under my supervision}}$ I have personally compared all the items in the "Detail of Contactor's Closing Balance," with the Contractors Ledger and found them correct.

H. R. 5—5—41 F.
(Dated initials of Divisional Accountant.)

Remarks by Divisional Officer.

(The Divisional Officer will note here whatever he has examined counted materials or checked measurements and make any other remarks in respect of the execution of the work or the state of account as he may consider necessary).

Dated initials of Divisional Officer.

NOTES.

P. W. A. Form No. 34.

[*Vide paras 337, 338 and 348 to 363 of the P. W. A. Code*]

1. This Form will be used when outlay is not recorded by sub-heads.

2. Postings made in the Sub-Divisional Office should be in black ink and all postings and corrections made in the Divisional Office in red ink.

3. Entries in column 4 should be made from Account I (Total D of column 2) of Running Account Bill Form A. or B.

4. In column No. 5. should be posed the total E. of column 8 of Account II of Running Account Bill Form B.

5. Column 6 is intended for all miscellaneous debit and credits to contractors awaiting settlement. The debits will usually consist of (1) Advance other than Secured Advances (2) Payment made (under proper authority) to labourers and others on behalf of and by charge to the account of contractors, and (3) Issue of stock and other materials to contractors. This should be posted as plus entries from the Voucher or account as transactions take place. The credits will ordinarily be on account of amounts with-held for future payment from Running Account Bills for work done. Such credits as well as repayments of amounts with-held and recoveries of debits (1), (2) & (3) above appear in Running Account Bills as Entry (G) of memorandum of payments, which should be posted in this column as a plus entry if minus or vice versa.

6. Unpaid amounts of muster rolls should be posted in this column 7 as minus entries. Subsequent payments of these arrears should be shown as plus.

7. In the case Running Account Bills for work done the figure in column 8 should agree with entry (4) in the memorandum of Payments.

Division._____

Sub-Division_____

Works Abstract B.

P. W. A. Form No. 34

Works Abstsact B.

Name of work——Additions and Alterations to Post Office Bidar.

Authority S. E's. No. 2341 D/ 14—6—1339 F. Month.....F.

From what source posted		Final Charges			Suspense Accounts									Total Cost.		
Brief particulars	Cash Book Voucher or Adjustment Book item No.				Contractors						Labourers					
					Advance Payments		Secured Advances		Other transactions							
1	2	3			4		5		6		7			8		
		Rs.	a.	p.	Rs.		Rs.		Rs.	a. p.	Rs.	a.	p.	Rs.	a.	p.
Estimate No. 155 of 1340 F.	...	...			...		...		...		...			4950	0	0
Expenditure to end of Dai 1340 F.	...	1521	14	0	...		...		983	8 0	5	0	0	2500	0	0
Month's Transaction.																
Joti Contractor ...	4	1625	4	0	...		...		1255	7 0	...			369	13	0
Joti Contractor ...	52	232	0	0	150		100		23	0 0	...			459	0	0
Mura Cooly	54	...			...		...		...	... ...	4	0	0	4	0	0
Stores transferred to constructing clerks Quarters at Bidar	T. E. No. 24.	-150	0	0	...		...		...					-150	0	0
Stock ...		(a) 4	0	0	...		...		100	0 0	...			104	0	0
Total of month	...	1711	4	0	150		100		-1178	7 0	4	0	0	786	13	0
Total to end of Bahaman 1340 F.	...	3233	2	0	150		100		-194	15 0	1	0	0	3287	3	0

(a) Additional charges for materials issued to contractors.

P. W. A. Form No. 34.

Reference to Measurements.

(A reference to any recorded measurements should be entered here.)

Detail of contractor's closing Balance,

Name of Contractor	Reference to last Running Account Bill		Closing Balance					Explanations of non-adjustment.
	Voucher No.	Date	Advance payments	Secured Advances	Other transactions			
			Rs.	Rs.	Rs.	a.	p.	
Joti	52	25th Bahaman 1340 F.	150	100	-194	15	0	
		Total	150	100	-194	15	0	

K. S. 5—4—40 F.

(Dated initials of Sub-Divisional Officer)

* As a rule reasons for delay should be recorded if an item is not cleared within three months.

† If the work is completed during the month, the fact should be stated with an explanation of the stamps taken to close the accounts of the work.

Certificate by Divisional Accountant.

This abstract has been checked $\frac{\text{by me}}{\text{under my Supervision}}$ I have personally compared all the items in the "Detail of Contractor's closing balance's" with the Contractor's Ledger and found them correct.

G. L. 9—4—40 F.

(Dated initials of Divisional Accountant)

Remarks by Divisional Officer.

(The Divisional officer will note here whatever he has examined, counted materials or checked measurements and make any other remarks in respect of the execution of the work or of the state of account as he may cousider necessary.)

Dated initials of Divisional Officer.

P. W. A. Form No. 35.

See Chap X Paras 327 to 329.

Detailed Statement of Expenditure of Materials Compared with Estimated Requirements.

Division..... .....

Name of Work:—

Sub-Division..... .....

TOTAL‡ ISSUES TO THE WORK.

	Description of materials	* Principal Items.							Petty item †	Total ‡	Dated Initials of Sub-divisional Officer	Dated Initials of Divisional Accountant in token of check
		Ballast	Lime	Surkhi	Bricks	R. S. Beams	Iron					
	Unit	C. ft.	Mds.	C. ft.	No.	Cwt.	Mds.					
Estimated requirements	Quantity	11,340	4,315	18,790	1,051,525	362	27	..	...	...		
	Value	1,361	4,315	3,362	15,773	9,050	675	..	50	34,586		
Balance brought forward from previous statement to end of Aban 13 F.		650 5,000	3,000 3,000	2,135 12,000	12,000 800,0000	10,400 400	750 30	... ...	...	28,935		
During Azoor 13 F.												
Purchases:—												
Cheekoty Veerannah & Sons, Suppliers		...	1,340 1,340									
Narayan & Sons Suppliers		806 6,200										
Carriage charges on bricks (Vr. 50 for 4 18 F.)		...	...	...	1,000							
Stock:—												
As per Form 10		...	...	...	2,000 200,000							
Total for the month.		806 6,200	1,340 1,340	... ...	3,000 200,000	...	...	...	...	5,146		
To end of Azoor 13 F.		1,456 11,200	4,340 4,340	2,135 12,000	15,000 1,000,000	10,400 400	750 30	...	...	34, 81		
During Dai 13 F.												
Purchases:—												
Narayan & Sons Suppliers		19-8-0 150										
Cheekoty Veerannah & Sons, Suppliers		...	...	1,190 7,000								
Stock:—												
As per form 10		...	...	...	515 51,500	...	...	...	40			
Total for the month.		19-8-0 150	... ...	1,190 7,000	515 51,500	...	...	...	40	1,764-8-0		
To end of Dai 13 F.		1,475-8-0 11,350	4,340 4,340	3,325 19,000	15,515 1,051,500	10,400 400	750 30	...	40	35,845-8-0		
Carried over		1,475-8-0 11,350	4,340 4,340	3,325 19,000	15,515 1,051,500	10,400 400	750 30	...	40	35,845-8-0		

* Both quantities and values should be shown, values being passed in red ink just above the corresponding entries of quantities.
† Only values should be shown in these two columns.
‡ Sales and transfers of materials should be treated as *minus* issues.

P. W. A. Form No. 35.

Description of materials	Principal Items							Petty items	Total
	Ballast	Lime	Surkhi	Bricks	R. S. Beams	Iron			
Unit	Cft.	Mds.	Cft.	No.	Cwt.	Mds.			
Estimated requirements — Quantity	11,340	3,415	18,790	1,051,500	362	27			
Estimated requirements — Value	1,361	4,315	3,362	15,773	9,050	675		50	34,568
Brought over ...	1,477-8-0	4,340	3,325	15,515	10,400	750	...	40	35,845-8-0
	11,350	3,340	19,000	1,051,500	400	30			
During Bhaman 13 F.									
Carriage charge for bricks (Vr. 29 for Bhaman 13 F.)	...	...	..	257-8-0					
Lime transferred to "Constructing a Police Station at Nizamabad"	...	20	..						
		20							
Total for the month ...	...	20	..	257-8-0	...	..	...	...	237-8-0
	...	20	...	...	...	...	...	...	
To end of Bhaman 13 F.	1,475-8-0	4,320	3,325	15,772-8-0	10,400	750	...	40	36,083
	11,350	4,320	19,000	1,051,500	400	30			



NOTE.

[*Vide Para 403 of the P. W. A. Code.*]

Out-turn Statement of Manufacture.

P. W. A. Form No. 36.

Out-Turn Statement of Manufacture.

*Name of Manufacture*_____ *Site*_____ *Season*_____

*Authority*_____ *Name of month*_____

Name of Articles manufactured	*Estimated Out-turn (Quantities and Values)	Actual Out-turn (Quantities and Values)			Remarks
		*To end of previous month	*During the month	*Total	
Total Values					

* The values should be entered in red ink just below the quantities.

*Date*_____ *73* *F.*

Sub-Divisional Officer.

NOTES.

[*Vide paras 337 to 336 of the P. W. A. Code.*]

Verification Report of un-used materials.

P. W. A. Form No. 37.

Report of the Value and Verification of Unused Materials.

AT SITE OF

Work :...Constructing Sub-Divisional Quarters at as, on 30th Bahman 1340 F.

Statement showing the quantities and values of materials issued to work and of those used in construction.

NAME OF SUB-HEAD OF WORK.	Up to Date "Progress"	Description	* PRINCIPAL ITEMS							‡ Petty Items	† Total	Total issues to date as per form 35 A.
			Ballast	Lime	Surkhi	Bricks	R. S. Beams	Iron				
		Units	Cft.	Mds.	Cft.	No.	Cwt.	Mds.				
		Value	1475-8-	4320	3325	15772-8-	10400	750		40	36083	
		Quantity	11350	4320	19000	1001500	400	30				
	Unit	Quantity / Rate	13%	1	17-8%	15%	26	25				
Pacca Masonry ...	cft.	81150		3246 3246	2556-4- 14607	13998-6- 933225					19800-10-	
Arch Masonry ...	„	9100		455- 455-	318-8- 1820	1774-8- 118300					2548	
Concrete ...	„	9450	1474-3- 11340	614 614	413-8- 2363						2501-11-	
R. S. Beams .	cwt.	362					9412 362					
Ironwork ...	mds.	25						675 27				
Stone mantle pieces	No.	29								26	26	
Stone mantle pieces small	„	28								14	14	
B.—Total used in construction			1474-3- 11340	4315 4315	3283-4 18790	15772-14- 1051525	9412 362	675 27		40	34997-5-	

* Both quantities and values should be shown, values being posted in red ink just above the corresponding entries of quantities.
† Only values should be shown in these two columns.
‡ The quantity used in construction should be calculated on the basis of the quantities of work executed, such authorised formulae being adopted for the purpose as may be in general use locally.

P. W. A. Form No. 37.

Description of Materials	Principal items							Petty items	Total
	Ballast	Lime	Surkhi	Bricks	R. S. Beams	Iron			
Unit	cft.	mds.	cft.	No.	cwt.	mds.			
A Total Issues as per Form 35	1475-8- 11350	4320 4320	3325 19000	15772 1051500	10400 400	750 30		40	36083
B. Total used in construction as per statement overleaf.	1474-3- 11340	4315 4315	3288-4- 18790	15772-14- 1051500	9412 362	675 27		40	3477-5-
C. Paper balances of unused materials (i, e, A. minus B.)	1-5- 10	5- 5	36-12- 210	-0-6- 25	988 38	75 3			1105-11-
D. Actual balances after Verification.	5-14- 45		12-4- 70	-1-0- 65	390 15				4-9-2-
E. Differences (i, e, C. minus D.)	4-9- 35	5 5	24-8- 140	-1-6- 90	598- 23	75 3			696-9-
	1	2	3	4	5	6	7	8	9

F. Remarks explaining action taken to adjust the differences as per line E. and if the work has been completed to dispose of the surplus balances as per line D.

(1) Due to loss wastage-may be credited to concrete.

(2) Trifling-may be debited to Pucca masonry.

(3) Shortage-under enquiry.

(4) Trifling-may be credited to Pucca masonry.

(5) Shortage-under enquiry.

(6) Shortage-already written off in S. E's No. 52 dated the 4th Azur 1340 F. The surplus materials may be sold.

* 1. Certified that the quantities of principal items and the value of the petty items as shown in the above statement have been worked out and as accurately as possible on the basis of the quantities of the work actually done.

* 2. Certified that the quantities of the actual balances recorded against line D. are the results of verification made by me on 30th Bahman 1340 F.

* 3. Certified that the balances of materials at site of this work were verified by me on..... .....and that the necessary report in this form was submitted to the Divisional Office as per this office No.....dated.....F.

* 4. The balances of unused materials were not verified at any time during the year.....F. as the accounts of this work are expected to be closed within 3 months.

* 5. The balances of unused materials were not verified at any time during the year.....F. as the work was not under construction prior to Azur of that year.

Date.....

.....
Sub-divisional Officer.

* The Certificates not applicable to the case should be scored out.

CHECKED

Dated.....

.....
Divisional Accountant.

DIVISIONAL OFFICER'S ORDERS.

1. The entries relating to the quantities used in construction are approved.

2. The surplus balances as per items D. should be disposed of as under :—

   The R. S. Beams should be transferred to S. D. O..... .....other stores may be auctioned.

3. (Here enter remarks and orders regarding adjustment of losses and differences as per item E,) Items (3) and (5) Await S. D O's further report.

   Other items may be adjusted as recommended by the S. D. O.

Dated.....

.....
Divisional Officer.

NOTES.

(*Vide Paras 335 and 369 of the P. W. A. Code.*)

P. W. A. FORM No. 38.

Division.....

Register of Clearance of Suspense head "Materials" in the account of the work.

P. W. A. Form No. 38.

Register showing the Clearance of suspense Head "Materials" in the accounts of the work Constructing S. D. O's Quarters at _____

Part I.—List of Reports of Verification received,				
Serial No. of Report.	Date of Report.	Date of Receipt.	Date of final disposal.	Dated initials of Divisional Accountant.
I				
II				
III				
IV				

† *Part II.—Statement showing the disposal of materials remaining, unused* i, e, *of actual balances on completion, as per item D of Report of Verification, Form 37.*

How disposed of (with reference to authority.)	Description.	*Principal items. Ballast	Surkhi.	Bricks.	R. S. Beams.			Petty items.	Total.	Total value to be adjusted. If debited to sub-head of this work G	If debited to other accounts Amount.	Month of adjustment.	Head of account to be debited	Divisional Accountant's dated initials
	Quantity.	45	70	65	15									
	Value.	Rs. a. 5 14	Rs. a. 12 4	Re. 1	Rs. 390				Rs. a. 409 2					
Transferred to S. D. O., Tandur		...	...	...	390 0	...	...	...	390 0	...	390 0	Thir 31 F.	Transfers within Division.	
Sold by auction		4 0	5 0	0 8	15 ...	...	...	...	9 8	...	9 8	do	Cash	
Loss debited to Sub-heads		45 1 4	70 7 4	65 0 8	...	...	...	...	9 10	1 14 7 12	...		Sub-head Concrete	
	Total ...	5 14 45	12 4 70	1 0 65	390 0 15	...	...	...	409 2	9 10	399 8		,, P. Masonry	

Part III Statement showing the adjustment of differences as per item E of Report of Verification, Form 69.

No. of Report of Verification.	How adjusted	Description.	Ballast.	Lime.	Surkhi.	Bricks.	R. S. Beams.	Iron.	Petty items.	Total				
		†Quantity	—35	5	140	—90	23	3						
		†Value.	Rs. a. —4 9	Rs. 5	Rs. a. 24 8	Rs. a. —1 6	Rs. 598	Rs. 75	...	Rs. a. 696 9	H			
II	Written off (S. E.'s No. 52 of 4th Sherawar 1335 F.)		...	...	...	...	...	75 0 3	...	75 0	75 0	...	.....	Sub head Iron.
III	To be recovered from S. O. (Divisional Officer's No. 240, dated 15th Farwardy 1335 F.)		...	...	...	...	390 0 15	...	...	390 0	....	390 0	Furwardy 1335	Miscellaneous Advances (Lachman Das, S. O.)
IV	Written off (S. E.'s No. 277, dated 23rd Furwardy 1335 F.)		...	...	24 8 140	...	...	...	...	24 8	24 8	...		
	Written off (S. E 's No. 290, dated 25th Ardt 1335 F.)		...	...	...	...	208 0 8	...	...	208 0	208	...	.....	Contingencies.
	Adjusted within sub-heads as recommended by S. D. O.		—4 9 —35	5 0 5	...	—1 6 —90	...	...	...	—0 15	—4 9 3 10	...	.....	Sub-head Concrete ,, P. Masonary
	Total.		—4 9 —39	5 0 5	24 8 140	—1 6 90	598 0 23	75 0 3	....	...	306 9	390 0		

* Values to be posted in red ink above the corresponding entries of quantities.
† To be posted on the completion of the work, from the final Report of Verification, in Form 69.

Part IV.— Summary of Form 37, and Parts II and III of this register for making closing entries in the Register of Work.

	FINAL SUB-HEADS.																				TOTAL	
	(1) Pucca Masonry.		(2) Arch Masonry.		(4) Sub-heads costing less than Re 1000		(5) Contingencies.															
	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.
1. Calculated cost of materials used in construction, as per line B of Form 37 (Final Report Verification.)	19,800	10	2,548	0	12,628	11	...	...														
2. Adjustments of depreciation on surplus materials as per column G of Part II (to be posted in detail.)	7	12	...	...	1	14	...	..														
3. Adjustments of other losses as per column H of Part III (to be posted in detail.)	3	10	...	...	—4	7	208	0														
					75	0	24	8														
Total debits to final sub-heads	19,812	0	2,548	0	12,701	0	232	8	...	...	...	...	...	.	...	...	...	..	...	...	...	...	35,293 †	8

† This total should agree with the outstanding balance of the suspense head "Materials" in the Register of Works.

Approved

Divisional Accountant.

Date—

Divisional Officer.

Date—

NOTES.

[*Vide para 366 of the P. W. A. Code*]

The Divisional Officer is held primarily responsible for affording information in cases of probability of excess of actual over estimated cost of work and is expected not to allow any delay to occur in reporting to the Superintending Engineer any such probability. Immediately on its becoming apparent that whether from excess of certain rates as from departure from a design or any other cause, the estimated cost of a work if likely to be exceeded the Divisional officer is bound to report the fact forthwith to the Suprintending Engineer, describing the nature and cause of the probable excess and asking for orders. This report should be made in the work slip (Form No. 39).

P. W. A. Form No. 39.

Division:—

Work Slip.

P. W. A. Form No. 39.

WORK SLIP.

Name of Work.....

Month of_____ F'

No.	Sub-Head	Unit	As per Estimate. Quantity	Rate Rs. a. p.	Cost	As Executed. Quantity	Rate Rs. a. p.	Actual cost to date Rs. a. p
1	Concrete	%	3549	28 0 0	994	3549	28 0 0	994 0 0
2	Pucca Brick work *	„	1522	31 0 0	472	500	31 0 0	155 0 0
3	Arch Masonry	„	2430	35 0 0	851	600	35 0 0	210 0 0
4	Katcha do	„	5820	20 0 0	1164			
5	Rolled Steel Beams	cwt.	87·42	20 0 0	1748			
6	Doors and Windows	Sft.	675	... 14 0	591			
7	Other Sub-heads (costing less than Rs. 500	...	...	... ...	...	2022	... .	668 0 0
	Total estimate				7842	Total charges against final heads		2027 0 0
	Add Suspense Accounts:—							
	Materials							
	Contractor's Advance payments							2000 0 0
	Contractor's Secured Advances							1500 0 0
	Contractor's other transactions							250 0 0
	Labourers							... ...
	Total booked out lay to date ...							5777 0 0
	Probable further expenditure as per entry A. above							6835 0 0
	Total ...							12612 0 0
	Deduct Suspense accounts							3750 0 0
	Ultimate anticipated expenditure on the work							8862 0 0

Work commenced in.....F.

Present state of progress in general terms.....

Divisional Officer,

_____ *Division.*

Under order of the Divisional Officer, this Sub-head was not lumped with other Sub-heads costing less than Rs. 500.

P. W. A. Form No. 39.

Probable cost of work remaining to be done and value of work already done but not brought to account.					Explanations of deviations, excesses etc.
Approximate quantity	Rate			Probable cost	
1722	31	0	0	534	500 cft. wrongly provided for under Katcha work instead of under pucca brick work.
1830	35	0	0	641	
5320	20	0	0	1064	
87·42	30	0	0	2623	Due to sudden rise in price of iron.
675	...	14	0	591	
...	...	...	...	1382	
Probable further expenditure A				6835	

Remarks,

NOTES.

P. W. A. FORM No. 40.

(Vide paras 364 to 374 of P. W. A. Code.)

1. The Register of Works is the Divisional Officer's permanent and collective record of work done. The form has columns for quantity and cost of each head or sub-head of work done, and the last column gives the total cost. The first line shows in red ink the estimate work and outlay as per "Abstract of Estimate." Under this will be entered, month by month, from the Works Abstract the actual expenditure incurred during the month, and the total expenditure up to the end of each month.

2. The Register of Works should contain a record of every original work or repair estimated to cost more than Rs. 1,000, showing the expenditure, month by month, compared with the estimate, and, in the case of works the outlay on which is recorded by sub-heads with the sub-heads of the estimate.

3. The Register will be supplied with an index which should be sub-divided under the departmental heads and neatly kept for ready reference. The utmost punctuality should be observed in posting this Register to date, *i. e.*, the posting of the Register should be complete when the monthly accounts are submitted.

4. In the case of original works the amount of appropriation for the year should be noted in the Register at the top of the page after the authority for the work, and any additions or reductions made during the year should also be noted in the same place.

5. When "Supplementary Estimates" are sanctioned, the items of sub-heads should be entered below those of the original estimate and both totalled.

6. When it is found necessary to have a "Revised" Estimate, the Register of the "Original Estimate" should be closed and the "Revised Estimate" entered on a fresh page, a reference to the page on which the "Original Estimate" is to be found being entered.

7. When necessary, columns should be opened for "Fines from Contractors," etc.

8. The Register of each work on which there has been expenditure during the month should be initialled by the Divisional Officer in the column set apart for the purpose, in token of his having examined the entries and found them correct.

9. Items each estimated to cost Rs. 500, and under, have not to be accounted for by sub-heads.

10. When a work is completed, a double red ink line should be ruled below the final entries and a completion note in the form prescribed in para 817 recorded.

SUB-DIVISION—

DIVISION—

Register of Works—A.

(for Works accounted for by sub-heads.)

P. W. A. Form No. 40. **REGISTER OF WORKS A**

Name of work.....Constructing S. D. O's quarters at.....

Months etc.	Pucca Masonry (1)		(a) Arch Masonry (2)		Doors and Windows (3)		Sub-Heads Costing less than Rs. 500 excluding (4)	
	Quantity	Amount	Quantity	Amount	Quantity	Amount	Quantity	Amount
Estimate No. 40 of 1339 F.	81,150	6,492-0-0 8-0-0	5,100	4,59-0-0 9-0-0	1,690	2,113-0-0 1-4-0	...	3,190-0-0
Expenditure of previous year brought forward (if any)	50,000	3,750-0-0	4,500	405-0-0	1,200	1,500-0-0	...	1,350-0-0
Azur 1340 F. ...	10,000	750-0-0	...	...	250	312-8-0	...	420-0-0
Total ...	60,000	4,500-0-0	4,500	405-0-0	1,450	1,812-8-0	...	1,770-0-0
Rate of cost ...		7-8-0		9-0-0		1-4-0		
Dai 1340 F. ...	15,000	1,125-0-0	4,200	378-0-0	250	312-8-0	...	522-8-0
Total ...	75,000	5,625-0-0	8,700	783-0-0	1,700	2,125-0-0	...	2,292-8-0
Rate of cost ...		7-8-0		9-0-0		1-4-0		
Bahman 1340 F. ...	6,150	461-4-0	400	36-0-0	...	...	...	465-4-0
Total ...	81,150	6,086-4-0	9,100	819-0-0	1,700	2,125-0-0	...	2,757-12-0
Rate of cost ...		7-8-0		9-0-0		1-4-0		
Isfandar 1340 F. ..	...	...	...	...	...	...	...	...
Total ...	81,150	6,086-4-0	9,100	819-0-0	1,700	2,125-0-0	...	2,757-12-0
Rate of cost ...		7-8-0		9-0-0		1-4-0		
Farwardy 1340 F. ...	...	...	...	...	...	...	...	...
Total ..	81,150	6,086-4-0	9,100	819-0-0	1,700	2,125-0-0	...	2,757-12-0
Rate of cost ...		7-8-0		9-0-0		1-0-4		
Ardibehist 40 F. (transfer entry of cost of Materials as per Part IV of Form 38).		19,812-0-0	...	2,548-0-0	...	...	...	12,701-0-0
Total inclusive cost ...	81,150	25,898-4-0	9,100	3,367-0-0	1,700	2,125-0-0	...	15,458-12-0
Inclusive Rate of cost ...		31-15-0		37-0-0		1-4-0		
Khurdad						Work Completed in		Ardibehist
Thir								
Amerdad								
Sharawar								
Mehir								
Aban								

(a) Under Divisional Officer's orders this Sub-heads was not

—FOR MAJOR WORKS.

P. W. A. Form No. 40.

Folio No. 25

Authority F. S. No. 7447, W. dated 16-4-39 F. Appropriation for the year.

Rs.....

Contingencies (5)		SUSPENSE			Total cost	Dated initials of Divisional Officer to transactions of the month
		Materials	Advance Payments	Other Transactions		
Quantity	Amount	Amount	Amount	Amount		
...	2,360-0-0	34,586-0-0	...	...	49,560-0-0	W. T. J. 10/2
...	480-0-0	28,935-0-0	1,200-0-0	—1,223-0-0	36,397-0-0	W. T. J. 9/3
...	5-0-0	5,146-0-0	—400-0-0	—148-0-0	6,085-8-0	
...	485-0-0	34,081-0-0	800-0-0	—1,371-0-0	42,482-8-0	W. T. J. 11/4
...	12-0-0	1,764-8-0	—200-0-0	—234-0-0	3,680-8-0	
...	497-0-0	35,845-8-0	600-0-0	—1,605-0-0	46,163-0-0	W. T. J. 9/5
...	20-0-0	237-8-0	—600-0-0	1,605-0-0	2,225-0-0	
...	517-0-0	36,083-0-0	...	...	48,388-0-0	W. T. J. 12/6
...	...	—399-8-0	...	...	—399-8-0	
...	517-0-0	35,683-8-0	...	...	47,988-8-0	W. T. J. 9/7
...	...	—390-0-0	...	...	—390-0-0	
...	517-0-0	35,293-8-0	...	...	47,598-8-0	
...	232-8-0	—35,293-8-0	...	...	...	
...	749-8-0				47,598-8-0	
1340 F.	W. T. J. 9/7 Divisional officer.					

lumped with other Sub-heads costing less than Rs. 500.

P. W. A. Form No. 41

NOTES.

[*Vide paras 364 to 374 of the P. W. A. Code.*]

1. This form should be used in the case of works not accounted for by sub-heads (*i. e.*) works estimated to cost Rs. 1,000 or less unless specially otherwise ordered by the Superintending Engineer or sanctioning officer.

2. In the column "Suspense Accounts" the amounts due on account of labour, contractor or materials should be distinguished by the letter L. C. or M. respectively.

Sub-Division—

Division—*Warangal.*

Register of Works B. For Minor Works.

(*For Works not accounted for by Sub-heads*)

P. W. A. Form No. 41.

Register of Works—B For Minor Works.

Names of works and authority	Annual repairs to the P. W. D. Secretariat, Divisional Officer's No. 39, Dated 2-1-40 F.																			
Estimate	Rs. 200									Rs.										
Appropriation for the year.....	Rs. 200									Rs.										
MONTHS, &c.	Total value of work done.			Suspense accounts.			Total charges,			Dated initials of Divisional Officer to transactions of the month	Total value of work done.			Suspense accounts			Total charges.			Dated initials of Divisional Officer to transaction of the month
Expenditure of previous years brought forward (if any) ..	Rs. ...	a. .	p .	Rs. ...	a. ...	p. .	Rs. ...	a. ..	p. ..		Rs.	a.	p,	Rs.	a.	p.	Rs.	a.	p.	
Azur 1340 Fasli ..	137	0	0	C. 12	0	0	125	0	0	H. O. 15-2-40 F.										
Total ..	137	0	0	12	0	0	125													
Dai ..																				
Total ..																				
Bahman ..																				
Total ..																				
Isfandar ...																				
Total ..																				
Farwardi ...																				
Total ..																				
Ardibehisht ..																				
Total .																				
Khurdad ..																				
Total ...																				
Thir ...																				
Total ...																				
Amerdad ...																				
Total ...																				
Shahrawar ...																				
Total ...																				
Mehir ...																				
Total ...																				
Aban ...																				
Total ...																				
Aban Supplementary																				
Total ...																				

NOTES.

P. W. A. FORM No. 42.

(*Vide para 397 of the P. W. A. Code.*)

1. The mode of keeping this register is fully explained in the P. W. A. Code. It is kept in two parts, the first of which shows in the usual manner the work done, and the second the quantity and value of the out turn. This value will be as, nearly as possible, the actual cost of the articles turned out.

2. A separate account should be opened for each operation, and the account of every operation should be closed at least once in every year at the end of the working season; should the manufacture be continued from year to year, the operation of each season should be treated as a separate work.

3. When there is any balance at debit or credit of the operation after the account has been completed, the Divisional Officer will adjust it in the following manner.

(*a*)—When there has been a loss. By crediting the manufacture and debiting the sub-head of stock concerned.

(*b*)—When there has been a profit. By debiting the manufacture and crediting the sub-head of stock concerned.

In either case the adjustment should be made through Forms No. 9 and 10.

4. An analysis of the balance at debit under each operation at end of Aban every year should be submitted with the half-yearly stock register ending that date.

5. As in the case of the Register of Works, the Divisional Officer will initial the register of each manufacture on which there has been any expenditure or from which there has been any outturn during the month.

SUB-DIVISION—

DIVISION—

Register of Manufacture.

P. W. A. Form No. 42.

Register of

Division

Name of Manufacture

Authority

MONTHS, &c.	1				2				3				Opera- 4			
	Quantity	Amount			Quantity	Amount			Quantity	Amount			Quantity	Amount		
		Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.
Estimate of F.																
Brought forward from previous year (if any).																
Azur																
Total ...																
Rate ...																
Dhye																
Total ...																
Rate ...																
Bahmon																
Total ...																
Rate ...																
Isfandar																
Total ...																
Rate ...																
Farwardi... ...																
Total ...																
Rate ...																
Ardibehisht ...																
Total ..																
Rate ...																
Khurdad... ...																
Total ...																
Rate ...																
Thir																
Total ...																
Rate ...																
Amerdad... ...																
Total ...																
Rate ...																
Shahrawar ...																
Total ...																
Rate ...																
Mehir																
Total ...																
Rate ...																
Aban																
Total ...																
Rate ...																

P. W. A. Form No. 42.

Manufacture

_____ *site* _____ *Season,*

*Appropriation for the year Rs*_____ *Folio No*

tion

5				6				7				8		
Quantity	Amount			Quantity	Amount			Quantity	Amount			Total cost		
	Rs.	a.	p.		Rs.	a.	p.		Rs.	a	p.	Rs.	a.	p.

P. W. A. Form. No. 42.

Outturn												Balance at debit or credit or manufacture, (Difference between columns 8 and 47)	Dated Initials of Divisional Officer to transactions of the month
1				2			3			4			
Quantity	Amount			Quantity	Amount		Quantity	Amount		Total Amount			
	Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.			

Note below whether manufacture hass been completed or in progress.

Accountant. *Divisional Officer.*

NOTES.

[*Vide paras 377 to 388 P. W. A. Code*]

1. The Contractors' Ledger shows the actual advances or payments to contractors, on one side and on the other the value of work done as per certificates. There is a ledger for each contractor undertaking important works or supplies.

2. Contractors' accounts should be closed without delay on the completion of the contract. If a contractor delays to receive final payment for more than one month after the final certificate has been passed, the accounts of the work and of the contractor, should be closed and the balance due credited to the head "Deposits.',

3. When there are balances due to a contractor on more than one certificate, the amount due on each certificate should be detailed in the ledger.

4. When there are balances outstanding from previous month's not affected by the month's transactions, a list of such balances should be given on the last page of the form.

P. W. A. Form No. 43.

Division_____

Contractors' Ledger.

P. W. A. Form No. 43

Contractors' Ledger

Name of Contractor _____

Particulars of bill or Voucher			Net transactions detailed by suspense heads			† Name of work or Account (in red ink) and particulars of transaction	Gross transactions		Total value of work or supplies	Remarks
Date	No.	Serial No. if a Running Account Bill	"Advance payments" + = Debits − = Credits	"Secured Advances" + = Debits − = Credits	"Other transactions" + = Debits − = Credits		Debits	Credits		
1	2	3	4 D*	5 E*	6 G*	7	8 H*	9 F*	10 A*	11
			Rs.	Rs.	Rs.	Aban 1339 F.				
			3850	2,2166	—918	Balance brought over	25098			
13-12-39F	45	VIII	4100	—606	513	Constg ; Police quarter at Hyderabad Bill for—	8107 9 0	5126 9 0	18559 9 0	
19-12-39 F.	51	{			—425	,, menials quarters at Bolarum 1st & final Bill for—	1520 0 0	1520 0 0		
						,, Custom naka at Mudabal		425 0 0		
						,, Postal clerk's quarters at Hyderabad				
20-12-39F.	25 Adj				940	Value of bricks supplied by purchase from Kalu Ram	940 0 0			
27-12-39 F.	24 Stock				625	Value of cement supplied from stock ...	625 0 0			
						Balance carried over		29219 0 0		
			7950	21560	—291	Total ...	36290 9 0	36290 9 0		
						Detail of balance :—				
			7950	21560	—1856	Constg ; Police quarters at Hyderabad Bill VIII				
					940	,, Postal clerks ,, 25 Adj : 12/39 F.				
					625	Adj. stock for 12/39 F.				

* These letters indicate in respect of each Receiving Account Bill the corresponding entries in Form 25, 26 or 27.

† If there are several contractors in connection with a work or Account the transactions relating to each should be distinguished preferably by quoting the No. and date of Agreement or work order.

P. W. A. Form No. 44.

NOTES:

[*Vide para 374 of P.W.A. Code*]

1. This form should be submitted to the Examiner with the accounts of the month in which the work is reported to be completed. It is only intended to be used for works, the outlay on which is recorded by sub-heads or items of work and which have exceeded the sanctioned estimate by more than 5 per cent.

2. The entries in the Completion Report must accord with the closing entries in the Register of Works, and the last Schedule docket submitted to the Examiner.

3. In the case of contribution works, proposals should be submitted as to the disposal of the unexpended balance, if any.

Explanation of excesses

Detailed Completion Report

Division—

Name of work—

Amount of estimate—Rs.

Expenditure ,,

Difference ,,

Percentage of excess (if any)—

Date of commencement—

Date of completion—

Record plan No.—

Forwarded to the Superintending Engineer as this Office No._____, dated_____13 F.

Documents accompanying

*

Divisional Officer.

_____ *Division.*

Forwarded to the Examiner for verification and transmission to office of final record as this Office No._____, Dated _____13 F.

Superintending Engineer.

Transmitted to
for record as this Office No._____, date
_____ 13 F.

Examiner

P. W. A. Form No. 44.

Name of work—
Major Head—
Minor head—
Detailed Head of Classification—
Reference to last schedule docket submitted—*No.* *for the month of* 13 *F.*
Authority—

Sub heads of estimate	As estimated.			As executed			Differences*			Reference to paras overleaf explaining differences.
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
			Rs.			Rs.			Rs.	

* Excesses to be entered in red ink. Savings in black ink.

*Dated*_____ *193* .

_____

Divisional Officer.

N. B.—When any considerable deviations from the sanctioned design have occurred, the report, specification, drawings and details of the measurement of the work actually done, in the same form as the estimates, should accompany the completion Report.

NOTES.

[*Vide para 374 of the P. W. A. Code*]

1. After the despatch of the monthly accounts a report should be submitted to the Superintending Engineer for transmission to the Examiner, of all works and repairs completed during the month for which detailed reports in Form No. 44 are not required.

2. Seperate forms should be used for works and for repairs.

3. The amount expended should be entered to the nearest rupee (omitting annas and pies), and should accord with the up-to-date outlay shown in the Schedule of Expenditure of the month in question and with the closing entry in the Register of Works.

4. In the case of contribution works, proposal should be submitted as to the disposal of the unexpended balance, if any.

5. In cases in which the completion statement is utilized instead of a revised estimate under the rules prescribed in the P. W. Department Code sufficient details must be given if the excess is more than 5%

P. W. A. Form No. 45.

Division_____

Completion Statement of Works*

and repairs *for the month of* _____ *13 F.*

Forwarded to the Superintending Engineer, _____ for verification as this Office No._____ dated _____ 13 F.

Divisional Officer.

Transmitted to the Examiner for verification and transmission to the Office of final record as this Office No._____ dated_____ 13 F.

Superintending Engineer.

Transmitted to_____ for record as this Officer No. _____ dated _____ 13 F.

Examiner

* Here enter works or repairs as the case may be

P. W. A. Form No. 45.

Completion Statement of Works and Repairs.

Completion Statement of works and Repairs _____ *completed during the month of* _____ *134 F.*
the outlay on which has not been recorded by Sub-heads and the actual expenditure on which is in excess of the sanctioned estimate.

Item No.	Names of works (grouped under major, minor and detailed heads of classification)	Sanctioned			Amount of estimate.	Expended	Saving.	Excess	Percentage of excess, if any.	Remarks.
		Authority.	No.	Date.						
					Rs.	Rs.	Rs.	Rs.		

Dated _____.

_____

Divisional Officer.

_____ *Division.*

NOTES.

1. On completion of a work this form should be forwarded to the head of the department for which executed, for his signature to the certificate and return to the Divisional Officer who will then forward it with the completion report Form No. 51 to the Examiner for verification and transmission to Superintending Engineer.

2. The following extract from the Public Works Code defines the responsibility incurred by the Officer signing the completion certificate.

"The counter signature of a civil officer merely implies that he has satisfied himself to the best of his ability that the work has been done properly." and involves no further responsibility. When the counter-signing officer objects to any of the statements in the paper presented to him he should still sign it, adding any remarks he may think proper but it must be borne in mind that in making remarks which are unnecessary or irrelevant he may occasion much trouble and delay.

P: W: A. Form No. 45 (*a*).

Division—

Name of work—

Completion Certificate of Original Works.

Forwarded to _____

_____

for signature and return as this Office No. _____ date _____

Documents accompanying.

Divisional Officer

_____ *Division.*

Returned to Divisional Engineer _____ duly signed, with above mentioned documents.

Head of the Department.

P. W. A. FORM No. 45 (*a*)

Division.....

Branch.....

COMPLETION CERTIFICATE.

Name of work.....

Authority.....

Estimate No.....

Certified that the above mentioned work was completed on.....and taken over on.....and that I have satisfied myself to the best of my ability that the work has been done properly.

Station.....

Dated.....

Signature of the Head of the Department.

NOTES.

P. W. A. FORM No. 45. (*b*).

See notes on Form No. 45 (a).

Division—

Branch—

Station—

Name of work

Completion Certificate of Repairs.

Forwarded to _____ _____

_____

for signature and return as this office No._____

Dated_____

Divisional Officer,

_____*Division*

Returned to Divisional Officer_____

_____duly signed.

Head of Department.

P. W. A. Form No. 45 (*b*).

Division.....

Branch.....

COMPLETION CERTIFICATE OF REPAIRS.

Station.....

Name of work.....

Authority.....

Certified that the repairs to the above mentioned work were completed on the..... that it is in good order, and that I have satisfied myself to the best of my ability that the repairs have been properly done.

Station.....

Dated..... *Signature of the Head of the Department.*

P. W. A. Form No. 46.

NOTES.

(Vide paras 268 to 271 and 554 of the P. W. A. code)

1. The details of the month will be posted from the Cash and Adjustment Books and the Stock account and the totals should agree with the amount shown in the monthly account.

2. The total revenue realized during the year under each head is brought forward from the last account and this, added to the net revenue collected during the month gives the total credited up to date to be carried forward to the next account and so on to the close of the financial year.

3. In every case of revenue realized by sales, the entry in this register should be supported by a sale account (Form No. 19) duly countersigned by the Cashier.

4. The heading 1 to 10 may be changed according to the requirements of G. B. and I. B. receipts in conformity with the list of minor and detailed heads given in appendix 3.

Major Head—

Division—

Monthly Register of Revenue realized during the month

of——————————134 F.

P. W. A. Form No. 46.

*Register of

*Major Head*_____

Reference to voucher No.	Item No.	PARTICULARS.	Water Rates.			Owners Rates.			Water supply of Towns			Sales of Water.			Plantations.		
			1			2			3			4			5		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
		Amount brought forward from last month ..															
		Transactions of the month ...															
		Total for the month ...															
		Total upto date carried over to the following month...															

* This form is also used for maintaining the detailed accounts of (1) Refunds of Revenue, (2) Receipts and

* P. W. A. Form No. 46.

Revenue Realised.

*Name of System*_____

Other canal produce.			Water power.			Navigation.			Rents of Buildings			Fines.			Recoveries of expenditure — Sales of Tools and Plant.			Miscellaneous.			Total.		
6			7			8			9			10			11			12			13		
Rs	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

Deduct Refunds.			Net.		
Rs.	a.	p.	Rs.	a.	p.

Recoveries on Account and (3) Recoveries on Revenue Account.

.....
Accountant.

Divisional Officer,
.....*Division.*

NOTES.

P. W. A. FORM No. 47

(1). Applications for Letters of Credit in this form should be despatched so as to reach the Examiner's Office not later than the 20th of each month immediately ensuing.

(2). The total credit applied for should be in round hundreds, *e g.*, when a credit of Rs. 2,479-8-0 is required a sum of Rs. 2,500 should be applied for, sums below 50 being omitted and above that being applied for as 100-0-0.

(3). No letter of advice of a credit having been granted to him, will as a rule be sent to the Divisional Officer. But when the credit granted is less than the amount applied for by the Divisional Officer the Audit office will inform him of the reduction made.

(4). Application for supplementary credits, specially by telegraph, should be avoided as far as possible. In case, however, a supplementary credit is absolutely necessary, the same will be granted on due cause being shown, but care should be taken to prepare the formal applications for Letters of Credit in this form before despatch of the application by telegram, Intimation of such credits having been granted will always be given. An application by telegraph must be immediately followed up by an explanation of the cause of urgency.

(5). Funds required for Non-Budget head such as repayment of deposits, expenditure on works for which contribution has been received and remains at credit in the Deposit Account and payments on account of other Divisions should be detailed in the space set apart for the purpose, The Divisional Officer will be responsible that he has funds to cover applications for money to meet all payments of this nature.

(6). Should no letters of credit be required for any month this form must still be submitted, lines 10 and 12 being left blank.

Branch—

Division—

Application for Letters of Credit

for the month of _____ *F.*

P. W. A. Form No 47.

DIVISION.

PART I.—Application for Letters of Credit for the month of F.

Particulars.	(a) Major Head. 31—P. W. D.		Remarks.
1. Grants allotted to date.....	3,57,172		
2. Expenditure accounted for to end of.....			
.....13 F. (b)	...		
3. Expenditure during.....13 F. for	...		
which accounts have not yet been submitted (b)	...		
4. Balance on hand on 1st.....F. Cash			
(including Imprest)	350		
Treasury	2,000		
5. Credits already issued for.....13 F.			
6. Total ...	2,350		
7. Balance (*i. e.* 1—6)	3,54,822		
8. Add permissible balance (c)	2,000		
9. Balance of grant available for issue of credit ...	3,56,822		
10. Credits now applied for	54,200		
11. Add Credits applied for Non-Budget heads for Azur 13 F. (d)	(e) 800		
12. Total amount of credit now applied for O. S. Rs. ...	55,000		

Note.—(a) Under Major Head should be shown "31 P. W. D." or such other Major Head as the case may be.

(b) Excludes outlay on Non-Budget heads.

(c) Permissible balance will be taken at a certain figure and this should be adhered to as far as possible throughout the year.

(d) Give below particulars of demand for Non-Budget purposes.

(e) Repayment of deposits.

Divisional Officer

.....*Division.*

P. W. A. Form No. 47.

PART II—Grants allotted to the Division to date .....F.		PART III.—Details of credit applied for .....F. by treasuries.	
Particulars.	Amount.	Name of District Treasury.	Amount.
Allotment as shewn in previous application...	3,57,172	Warangal (Treasury)	50,000
Modifications during the month		Karimnagar do	5,000
Net grant as shown in line 1 ...	3,57,172	Total as per over leaf ...	55,000

No.....dated.....F.

Forwarded to the Examiner for compliance.

Divisional Officer,

.....*Division.*

P. W. A. Form No. 47 (*a*).

NOTES.

(*Vide para..... ..... of the P. W. A. Code*).

1. In this register should be recorded in chronological order, the appropriations sanctioned from time to time by various authorities under all service heads during the official year.

2. Separate pages should be set aside for Original Works, Repairs, Establishment and Tools and Plant under each fund head; and an abstract made at the end of the register, a total of the allotments being made to the 10th of each month for the figures in the application for letter of credit (Form No. 47).

3. The register should be used until all the pages are completely filled in, each complete form being ruled off.

Division—

Year—

Register of Appropriations.

P. W. A. Form No. 47 (*a*).

Register of Appropriations for the year 18 F.

Item No.	Name of work or particulars of head of service.	Reference to authority.			Amount.	Total to date.
		From.	No.	Date		
					Rs.	Rs.

P. W. A. Form No. 47 (*b*)

NOTES.

1. This form should be used by the Divisional Officer in any of the following cases :—

a, When he requires a grant or an addition to an existing grant for carryiug on a sanctioned work.

b. When he is unable to utilize the grant at his disposal for any work, and wishes to resign it either wholly or in part.

c. When he wishes to utilize the grant for one work upon some other.

2. Either of the columns for "proposed new grant" or for "proposed reduction" or both may be used as required.

3. If it happens that the grant already allowed has been reduced the entry in the column "existing grant for current year" would of course be the amount less such reduction.

4. It being of the utmost importance that early intimation of possible lapses, or of excesses in outlay on works, should be communicated to the Government a close watch should be maintained on the progress of all works by Executive Officers and this form employed the moment the facts are sufficiently known.

5. Applications for re-appropriations which require the sanction of the Government should be submitted by the Superintending Engineer in duplicate.

Division—

Month—

Application for a re-appropriation of Budget grant *for*..... ..*734 F.*

P. W. A. Form No. 47 (*b*).

.....Division

Application for a re-appropriation of Budget grant for 13 F.

Proposed new Grant								Proposed Reduction							
Departmental and Service Head	Works	Amount of Estimate	Outlay to end of previous year	Original grant for current year	Existing grant for current year	Proposed Increase	Grant as now proposed	Departmental and Service Head	Works	Amount of Estimate	Outlay to the end of previous year	Original grant for current year	Existing grant for current year	Proposed Reduction	Amount at which grant for work will stand after reduction

Explanation of necessity for re-appropriation.

Dated.....*13*4 *F.*

Divisional Officer.

NOTES.

(Vide para 267 of the P. W. A. Code.)

1. For recovery of the rent from the Civil employees the Divisional Officer will fill up this form and forward it on to the Taluqdar concerned with a view to the necessary deduction being made from the salary of the parties concerned. This list should reach the Taluqdar's office at least 5 days before the close of the month. The Taluqdar will after necessary deduction) from the pay bills concerned return the list to the Divisional Officer duly filling in columns 14, 15 and 16 with a verification certificate to the effect that.—"The amount included in column 13 has been deducted (in full or in part as the case may be), in the pay bills of the person concerned and credited in the "Goshwara" under the head "Remittances from Civil to P. W. D." The Divisional Officers on the strength of the verified list, will incorporate the amounts in the Public Works Accounts, by credit to "Public Works Revenue" and debit to "Remittance from Civil to P. W. D." and submit the verified statement with his accounts to the Examiner's Office. These entries also will be incorporated in the monthly return. (Form No. 95.)

2. This form should accompany the pay bills sent to the Office of the Examiner for recovery of rent from P. W. D. Officers.

P. W. A. Form No. 48.

H. E. H. THE NIZAM'S GOVT.

Division—

Statement of Rents *recoverable from pay bills.*

No. Dated

Forwarded to the Treasury Officer.....

.....for recovery of rent and return of this statement duly certified.

Divisional Officer.

P. W. A. Form No. 48.

Statement of Rents to be

سنہ ۱۳ ضلع

To be filled in by the Treasury officer اسکی خانہ پری مہتمم خزانہ کریگا			Amount recoverable صراحت کرایہ واجب الوصول			Rate of rent شرح کرایہ	Period for which rent is due مدت جسکا کرایہ واجب الادا ہے	Date of occupation تا ریخ آغاز سکونت
Remarks with rate & other particulars of changes in the rates emoluments. کیفیت معہ تاریخ و دیگر صراحت تبدیلی درماہوار	Balance due تنخواہ واجب الوصول	Rent received during ..... وصول شدہ بصراحہ سہ ماہ ۱۳ف و سنہ	Total جملہ	Rent to be recovered for the current month وصول طلب بماہ حال	Arrears due up to last month بقایہ ختم ماہ گزشتہ			
۱۶	۱۵	۱۴	۱۳	۱۲	۱۱	۱۰	۹	۸
تصدیق کیجاتی ہے کہ مبلغ.....روپیہ سکہ عثمانیہ مصرح خانہ (۱۴) فہرست ہذا وصول اور گوشوارہ جات میں بعد ارسال از سر رشتہ تعمیرات عامہ جمع کئے گئے فقط مہتمم خزانہ.....								

Certified that the pay and allowances of the tenants named herein remained unchanged during the month بجز اس رقم کے جسکی صراحت خانہ (۱۶) میں درج کی گئی ہے اور کوئی رقم بقایا بابتہ تنخواہ یا الونس ماہ گزشتہ میں

P. W. A. Form No. 48,

Recovered Pay Bills,

تختہ توضیح و صولی کرایہ امکنہ سرکاری بابتہ ماہ

۱	۲	۳	۴	۵	۶	۷
Register number of the building رجسٹر نمبر مکان	Name of Building نام عمارت	Name and designation of the occupant نام و عہدہ کرایہ دار	Salary of the occupant تنخواہ کرایہ دار	Rent at 10 % of the salary of the occupant کرایہ بحساب ۱۰ فیصدی بر تنخواہ کرایہ دار	Valuation of the building لاگت مکان	Rent at 7 % of the valuation of the building کرایہ بحساب ۷ فیصدی سالانہ برقیمت مکان

and that no arrears of emoluments were paid to them during the previous month except as indicated in column 16.

تصدیق کیجاتی ہے کہ کرایہ داران مصرحئہ بالا کی تنخواہ و الونس میں اندرون ماہ کوئی تبدیلی واقع نہیں ہوی ہے نیز یہ کہ ایصال نہیں ہوئی ہے فقط.....مہتمم خزانہ

P. W. A. Form No. 49.

NOTES.

(Vide paras 263, 272 and 273 of the P. W. A. Code)

1. In the case of Buildings under Part I, all particulars noted in (1) to (9) and column "Assessment of each month" will be filled up first and columns "Realisations" and "Balance" will be filled up on receipt of Form No. 48 from the Treasury officer and the compilation of Divisional accounts.

2. In the case of Buildings coming under Part II (*i. e.*, Residential Buildings occupied free of rent) only columns (1) to (7) will be filled in and a remark will be made across the other columns giving reference to the authority under which each building is occupied free of rent.

3. In the case of rest houses, Travellers and Inspection Bungalows coming under Part III, it will not be necessary to fill in columns 3 to 9 or the columns "Assessment" and "Balance."

4. In the case of Buildings used for Offices and other Govt. Institutions which come under Part IV, the name of office or institution will be entered in column (3) columns 4 and 7 to 48 will be left blank and columns 9 to 48 will be filled in only when rent is realized under competent sanction; otherwise a remark will be made across these columns giving reference to the No. and date of authority under which such buildings have been assigned to the Office or Institution occupying the building.

5. In the case of private buildings taken on hire by the Govt. for the use of Govt. Offices or any Govt. Institutions such as Office, School Boarding House, Library etc, it will be necessary to fill in only columns 1 to 3 and 6.

With a view to post this part of the registers, the Divisional Officers should ascertain the necessary data either at the time of issuing the certificate required under the rules or by reference to the Treasury Officer.

6. In the Remarks column of this register, important information such as the date of vacating the buildings etc, should be entered against the buildings in the respective parts.

Division—

Register of P. W. D. Buildings and Lands.

P. W. A. Form No. 49. **Register of P. W. D.**

Division _____

Register number of building or land	Particulars of property	By whom occupied		Valuation of building or land	Rate of assessment			Arrears from last year
		Name, rank and office	Pay and allowances		Rate of 7 % of the valuation of the Building	Rate of 10 % of the salary of the occupant	Amount assessed	
1	2	3	4	5	6	7	8	9
	Part I Residential Buildings let out on rent ...							
	Part II Residential Buildings occupied free of rent ...							
	Part III Travellers and Inspection Bungalows and Rest Houses ...							
	Part IV Buildings used for Offices and other Govt. Institutions ...							
	Part V Private Buildings taken on hire by Govt. ...							
		Total ...						

.....

Dated initials of the Divisional Accountant.

.....

Dated initials of the Divisional Officer.

P. W. A. Form No. 49.

Azur.....F.			Dai			Bahmon			Isfandar			Aban Supplemental			REMARKS.
Assessment	Realisation	Balance	Assessment	Realisation	Balance	Assessment	Realisation	Balance	Assessment	Realisation	Balance	Assessment	Realisation	Balance	
10	11	12	13	14	15	16	17	18	19	20	21	46	47	48	49

NOTES.

P. W. A. FORM No. 50.

(Vide para 549 of the P. W. A. Code.)

Reference: Accountant-General's Circular Letters Nos. 495 and 1164, dated 26th Aban 1321 F. and 16th Theer 1322 F. respectively.

At the end of each month the month's remittances will be totalled and the remittance book (with the form of consolidated receipt filled in) will be sent to the Treasury Officer, who will verify the total and sign the book and the consolidated receipt and return them to Divisional Officer. The Divisional Officer will retain the book in his possession and will attach the original consolidated receipt to his monthly account as a voucher.

Division—

Month—

Consolidated Treasury Receipt.

for payments into the.....Treasury.

P. W. A. Form No, 50.

رسید خزانہ

صدر خزانہ ورنگل

مہتمم صاحب شاخ تعمیرات عامہ ضلع ورنگل سے
مبلغ ۳۰۰۰ ۲ ۰ تین ہزار دو روپیہ سکہ عثمانیہ
بغرض جمع بنام اوسال تعمیرات وصول ہوئے فقط
مورخہ ۳۰ آذر سنہ ۱۳۲۵ ف

شرح دستخط
مہتمم صاحب خزانہ ضلع ورنگل

DETAILS OF CHALLANS:—

Challan No.	Dated	Rs.	a.	p.
,, ,,	,,			
,, ,,	,,			
,, ,,	,,			
	Total as above			

NOTES.

P. W. A. FORM No. 51

[*Vide Para 550 of the P. W. A. Code.*]

Division.....

Month.....

Schedule of monthly Settlement with Treasuries,

P. W. A, Form No. 51.

Form 25 (b) Schedule of monthly Statement with Treasuries.

Part I. Cash Remitted and Acknowledged.

	Treasury.	Treasury.	Treasury.	Treasury.
1. Difference brought over. as per line 5 of last month's memo.				
2. Cash remitted during the month.				
3. Total .				
4. Amounts acknowledged by Treasuries as per receipts attached				
5. Difference (line 3 *minus* 4) as explained below.				

Analysis of the differences as per line 5.

A.—Received by treasuries too late for incorporation in the accounts of the month.				
B.—Remitted after closing sub-divisional accounts of the month but received by treasuries in time for incorporation in the accounts of the month.				

P. W. A. Form No. 51.

Part II Memo of Treasury Balance.

	Warangal Treasury.			Karimnagar Treasury.			——— Treasury.			Total.			Remarks.
1	2			3			4			5			6
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p	Rs.	a.	p.	
As per Public Works Accounts.													
1. Balance as per last month's Cash books.	1,500	0	0	500	0	0	...	...	...	2,000	0	0	
2. Add credits issued this month ...	50,000	0	0	5,000	0	0	...	...	...	55,000	0	0	
3. Total ...	51,500	0	0	5,500	0	0	...	...	...	57,000	0	0	
4. Deduct cheques drawn this month as per Cash Books (to be credited to "Cheques of P. W. D. Officers" in account-current)	28,264	0	0	2,000	0	0	...	...	...	30,264	0	0	
5. Balance at end of month as per Cash books	23,236	0	0	3,500	0	0	...	...	...	26,736	0	0	
As per Treasury Accounts.													
6. Balance as per line 3 above ...	51,500	0	0	5,500	0	0	...	...	...	57,000	0	0	
7. Add amount of unpaid cheques at end of last month (as per line 11 of previous statement)													
8. Total ...	51,500	0	0	5,500	0	0	...	...	...	57,000	0	0	
9. Deduct cheques paid during the month as per pass books	28,164	0	0	2,000	0	0	...	...	...	30,164	0	0	
10. Balance at end of month as per Treasury balance certificates	23,336	0	0	3,500	0	0	...	...	...	26,836	0	0	
11. Difference between Treasury and Public Works balances (line 10—line 5, above) as per details on the Treasury of balance certificate	100	0	0	...	...	...	...	...	...	100	0	0	

Note—The balance (column 5, line 5.) should not, as a rule, exceed the average outlay of a week; when it does so, the reason should be stated on the reverse, and the steps taken to reduce the amount in future, explained,—such as applying for short credits in the following month, &c. It is the duty of every disbursing officer to reduce to the utmost his demands upon the Public Treasury, and not to draw money in advance of his requirements; the balances of letters of credit and cash deposited in chests should alike be kept down to the lowest possible amounts.

Station,

Date 1st Dhye 73 F.

Accountant

Divisional Officer.

P. W. A. Form No. 51 (*a*).

NOTES.

[*Vide para 550 of the P. W. A. Code.*]

1. The treasury certificate should be carefully compared with the Treasury Pass Book and the total of "uncashed cheques" and "balance as per cash book" with the corresponding entries in the cash balance statement and cash book.

2. This form should be attached to the schedule of monthly settlement with treasuries (Form No. 51) submitted to the Examiner in support of the entries made under "Treasury Balances."

Division—

Month—

Treasury Balance Certificate.

P. W. A. Form No. 51 (*a*).

صداقت نامہ عہدہ دار خزانہ ضلع ورنگل

بذریعہ تحریر ھذا تصدیق کیجاتی ھے کہ انجنیر صاحب شاخ تعمیرات ضلع ورنگل کی پاس بک کی مندرجہ باقی بتاریخ ۳۰ آذر سنہ ۱۳۲۵ ف ۲۶۸۳۶ روپیہ ھے (الفاظ میں چھبیس ھزار آٹھسو چھتیس) روپیہ سکہ عثمانیہ

شرح دستخط

دستخط عہدہ دار خزانہ ضلع ورنگل

Memo of Differances.

Uncashed cheques :—				
Cheque No. 24/5, dated 30th Azur Fasli	100	0	0	
Total uncashed cheques ...	100	0	0	
Deduct cheques cashed during the month, but taken to account in Sub-divisional cash books of the following month				
Total cashed cheques ...	...	...	...	
Net difference ...	100	0	0	
Add Balance as per my Cash Book ...	26,736	0	0	
Balance as per Treasury Certificate ...	26,806	0	0	

.....*Division.*

Dated 1st Dhye *13* *F.* *Accountant.* Divisional Officer.

P. W. A. Form No. 52.

NOTES.

(Vide Paras 585 to 587 of the P. W. A. Code.)

1. All Cheque Books received from the Accountant General should be recorded in the register which should be kept up to date with all necessary columns duly filled in.

2. Inspecting Officers will verify the register with reference to the number of books on hand.

3. Number and date of authority for destruction when destroyed should be noted in the column "mode of disposal."

DIVISION—

Register of Cheque Books.

P. W. A. Form No. 52.

Register of Cheque / Receipt Books.

No. of Book.	Reference to Accountant General's forwarding Letter.		To whom issued.	Dated initials of Divisional Officer.	Date of		Final disposal.	
	No.	Date.			Commencement.	Completion.	Date of return of sub-division books.	*Initials of Divisional Accountant.

* The Divisional Accountant should also initial in token of Examination under Para 1088 (c) of the P. W. A. Code.

NOTES.

P. W. A FORM No. 53.

[*Vide paras 245 to 251 of the P. W. A. Code.*]

1. Adjustment in accounts will be necessary :—

   (1) On the return of materials from works to stock.

   (2) On the transfer of materials from one work to another.

   (3) On the discovery of an erroneous charge which should, in a previous month, have been debited to some other estimate or head of account.

   (4) On the transfer of a debit or credit from one account to another, except in the case of adjustment in the divisional office of sum at debit or credit of a suspense head, *e. g.*, "Miscellaneous advances" to or from a work or a final head of account.

2. The officer initiating the adjustment will fill in a Transfer Entry order in Form No. 53 as far as he is able to do so and forward it to the divisional office where it will be completed.

3. The necessary entries will then be made in the accounts concerned, and the transaction will be posted in the Transfer Entry Book (Form No. 54.)

4. The Transfer Entry order will be submitted to audit with the monthly account as a voucher in support of the entry made in the account debited.

5. Officers ordering transfer of the value of materials are responsible that materials transferred to other works are worth the sum at which they are charged, and that materials returned to store are in good condition, are likely to be used within a reasonable time, and are priced not above market rates or the stock rates of the division.

6. A Transfer entry should set forth such explanation of the correction or adjustment proposed to be made as would establish clearly the correctness and necessity of the entry. In cases of corrections involving a reduction in the charges against the estimate of a work it is essential not only that full particulars of the vouchers and accounts in which the erroneous charges originally appeared are specified but also that the circumstances in which the charges were wrongly allocated under the estimate for the work are clearly set forth. It is not sufficient to state that the charges were erroneously classified previously.

Division :—

Month :—

Transfer Entry Order.

P. W. A. Form No, 53.

Transfer Entry Order

No.....Dated.....

Particulars of the Transaction.

Reason for Transfer :—

Erroneous charge from "Repairs to Hyderabad-Hanamconda Road" "to constructing Warangal-Karimnagar Road" ...

	Rs.	a.	p.
To be credited to Repairs to communications ...	100	0	0
To be debited to Original communications ...	100	0	0

A. K.

Initials of the Officer, initiating the Transfer Entry.

Dated.....F.

Transfer Entry Order.

.....Division

No.....Dated..... *Adjusted in the Accounts for.....*

Vide Transfer Entry Book item No.....

Particulars of the Transaction, with reasons for the proposed adjustment.	Debits.				Credits.			
	Name of work or head of Account.	Amount.			Name of work or head of Account.	Amount.		
		Rs.	a.	p.		Rs.	a.	p.
Erroneous charge from "Repairs to Hyderabad-Hanamconda Road" to constructing Warangal-Karimnagar Road ...	Repairs to Communications ...	100	0	0	Original Communications ...	100	0	0
		100	0	0		100	0	0

Countersigned,

Divisional Accountant, ...

Divisional Officer, *Officer initiating the Transfer Entry Order.*

Dated.....F. .....*Division.*

P. W. A. Form No. 54.

NOTES.

(Vide paras 250 and 251 of the P. W. A. Code.)

1. This book is intended for the initial record of all transactions which have to be brought into the Divisional Accounts but which do not involve the actual receipt or disbursement of cash by the Division itself.

2 The following are instances of such transactions :—

A. Receipts or payments in other Divisions or Departments on account of this Division

i. Credits to another Division for payments made to subordinates on leave on the requisition of this Division.

ii. Credits to the Civil Department for cheques of Public Works Officers.

B. Adjusting entries of the division itself such as :—

Transfer of a debit or credit from one account to another as when a sum at debit of "Miscellaneous Advances" is finally written off to a work.

3 Transactions should be punctually recorded day by day, in the order of their occurrence.

4. When the transaction recorded has been the subject of previous correspondence or orders, the entry of the transaction should include a reference to such correspondence or orders so as to facilitate future reference.

5. Entries made under instructions from the Examiner should follow as closely as possible the wording of those instructions.

6. It is to be specially noticed that for every complete entry made in this book the total of the amounts entered in the two sides must be the same; that is to say, that for every credit to one head of account, there must be a precisely equivalent debit to one or more other heads of account or *vice-versa*,

7. The items, that is to say, the separate sums entered in the column "Amount" are to be consequently numbered, the numbering to commence with the first item in each month and to continue throughout the month.

8. The closing entries of the Transfer Entry Book will usually be those relating to the amount of cheques issued as per cash books and cheque books the aggregate of which will be credited to.

"Cheques of Public Works Officers," debited already to the service heads concerned through the Cash Book, and the credits and debits to "Establishment and "Tools and Plant."

Division—

Transfer Entry Book,

P. W. A. Form No. 54.

Transfer Entry Book of Division.

Date.	Item No.	Particulars of each transaction with No. and date of Transfer Enty Order or of Advice and Acceptance of Transfer.	Debit			
			Head of Account with name of work.	Amount.		
1	2	3	4	5		
				Rs.	a.	p.
5th Azur 1340 F.	1	Adjustment on account of Payment made by the F. D. to Richardson and Cruddas for purchase of Stock	Stock	556	0	0
10th Azur	2	Adjustment advised by the Examiner on account of land taken up for school building at Warangal ...	Original Buildings	5,000	0	0
11th Azur	3	Rent recorded by the Talukdar from Mr. Nizamuddin for occupying a P. W. D. building	Remittances from Civil to P. W. D.	10	0	0
15th Azur	4	Purchase of file tags and tapes from the jail at Warangal	Office contingencies	50	0	0
20th Azur	5	Balance Outstanding from an advance of Rs. 80 made to Accountant, Mr. Rajarathnam, as per Transfer Advice No. 8, dated 18th Azur 1340 F.... ...	Miscellaneous Advances	40	0	0

P. W. A. Form No 54.

for 134 Fasli.

Credits.				Dated initials of Divisional Accountant.
Head of Account (with Name of work.)	Amount.			
6	7			8
	Rs.	a.	p.	
Remittances from civil to P. W. D.	356	0	0	
do	5,000	0	0	
P. W. Revenue	10	0	0	
Remittances from Civil to P. W.D.	50	0	0	
Transfers.....	40	0	0	
Carried over ...	5,656	0	0	

P. W. A. Form No. 54.

Transfer Entry Book of Division.

Date.	Item No.	Particulars of each transaction with No. and date of Advice and Acceptance of Transfer or of Transfer Entry.	Debits.			
			Head of Account with name of work.	Amount.		
1	2	3	4	5		
				Rs.	a.	p.
		Brought forward ...	...	5,656	0	0
22nd Azur	6	Adjustment on account of payment made by the D. O. Gulbarga, for purchase of mathematical instruments	Tools and Plant.	40	0	0
23rd Azur	7	Write back of erroneous charges from Hyderabad-Hanumakonda Road to Warangal-Kareemnagar Road	Repairs Communications.	100	0	0
24th Azur	8	Adjustment on account of Letters of Credit—Amounts of Cheques drawn as per cash book and counterfoils of cheque books— Warangal, Rs. 28,264 Kareemnagar, Rs. 2,000	Service heads concerned.	30,264	0	0
		Total adjustments ...	...	36,060	0	0

P. W. A. Form No 54.

for Azur 13 F.

Credits.				Remarks.
Head of Account (with Name of work.)	Amount.			
6	7			8
	Rs.	a.	p.	
...	5,656	0	0	
Transfers	40	0	0	
Original Works Communicatios	100	0	0	
Cheques of P. W. D. Officers	30,264	0	0	
Total adjustments	36,060	0	0	

Dated initials of Divisional Accountant. *Dated initials of Divisional Officer.*

P. W. A. Form No. 55

NOTES.

(Vide paras 483 to 487 of the P. W. A. Code)

1. Whenever value in any form is given or received on account of another Division, an advice of the transaction should atonce be sent to that Division.

2. All needful particulars to enable the Officer in charge of the of other Division to adjust the transaction in his accounts, must, of course, be given; but particulars which do not concern the other Division should not be entered in the advice.

3. No copy of a transfer advice is to be sent to the Examiner, but the Schedule of Debits to Transfers of the P. W. D. (Form No. 77) should contain full particulars, and be supported by the acceptance of transfer.

4. On receipt of a transfer advice from another Division, the necessary credit or debit should, if the transfer is accepted, be atonce made in the Transfer Entry Book and the advice should be acknowledged in Form No. 56.

5. No transfer should be accepted in part only or refused altogether. If the responding Division objects to any charge included in a transfer advice sent for acceptance, it should, nevertheless, accept the transfer orignating and claim a drawback, giving reasons. Should the Division refuse to grant the drawback, the matter should be reported to the Superintending Engineer or the Examiner as the case may be for decision.

6. As far as practicable, transfers should be accepted in the accounts of the month in which they are raised so that they may appear in the accounts of both Divsions for the same month; and to ensure this there should be no unnecessary delay in advising transfers. If an advice cannot be accepted in the month, owing to its being received after the close of the monthly accounts, a note to that effect should be made on the Schedule of Transfers, with the date on which it has been accepted.

Division—

Advice of Transfer $\frac{\text{Debit}}{\text{Credit}}$

P. W. A. Form No. 55.

Advice of Transfer $\frac{\text{Debit}}{\text{Credit}}$

No. *dated the* *F.*

The undersigned has the honor to advise the Divisional Officer, Gulbarga Division, that in compliance with the orders quoted against each item, a sum of Rs. 200 as detailed below, has been debited in transfer to him, in the accounts for F. and to request that an acceptance credited may please be furnished as early as possible.

Authority of Advice..... .....

No. date, of vouchers if any.	Particulars of transactions.	Amount.		
		Rs.	a.	p
Voucher No. 2.	Amount paid to Mr. Ramasawmy, Assistant Engineer of Gulbarga Division on sick leave at Warangal being his leave allowance for Aban F.	100	0	0
	Total ...	100	0	0

Total No. of vouchers sent—1.

Accepted on.....13 F

Vide acceptance No.....dated.....13 F.

Accountant. *Divisional Officer.*

The No. and date of this advice should always be quoted when there is occasion to refer to it.
To be kept in counterfoil form, and to be numbered consecutively for each official year.
The acceptance when received should be noted in the space provided above, and the original attached to the accounts submitted to the Examiner.

P. W. A. Form No. 55.

Advice of Transfer $\frac{\text{Debit}}{\text{Credit}}$

No. *dated* *the* *F.*

The undersigned has the honor to advice the Divisional Officer, Gulbarga Division, that in compliance with the orders quoted against each itme, a sum of Rs. 200 as detailed below, has been debited in transfer to him, in the accounts for.....F. and to request that an acceptance credited may please be furnished as early as possible.

Authority of Advice.....

No. date, of vouchers if any.	Particulars of transactions.	Amonnt.		
		Rs.	a.	p.
Voucher No. 2.	Amount paid to Mr. Ramasawmy, Assistant Engineer of Gulbarga Division on sick leave at Warangal being his leave allowance for Aban F.	100	0	0
	Total ...	100	0	0

Total No. of vouchers sent—1.

Divisional Accountant. *Divisional Officer.*

For use in Responding Office:—

Advice responded to in the accounts for.....*vide* Transfer Entry Book item No.....and Acceptance No.....Dated.....F.

The No. and date of this advice should always be quoted when there is occasion to refer to it.
To be kept in counterfoil form, and to be numberd consecutively for each official year.
This advice should be pasted into the Acceptance book with the Office Copy or Counterfoil of the acceptances.

Dated initials of Divisional Accountant.

P. W. A. Form No. 56.

NOTES.

[*See notes on Form No. 55.*]

Division—

Acceptance of Transfer $\frac{\text{Debit}}{\text{Credit}}$

P. W. A. Form No. 56.

Acceptance of Transfer $\frac{\text{Debit}}{\text{Credit}}$

To.....No.....Dated.....F.

The undersigned has the honour to inform.....that his advice of Transfer $\frac{\text{Debit}}{\text{Credit}}$ No.....Dated.....for Rs.. .....has been responded to in the accounts of this Division for.....(*and that the supporting Vouchers have been received.)

Particulars of transactions	Amount		
	Rs.	a.	p.
Balance outstanding from an advance of Rs. 40 made to Accountant Mr. Rajarathnam, transfered from Gulbarga Division	40	0	0
	40	0	0

Divisional Accountant. *Divisional Officer.*

Note,—The credit should be given, if possible, in the accounts of the same month as the debit.

There should be a separate acceptance for each advice of transfer.

The No. and date of the acceptance should be quoted in support of the entry made by the responding Division in its account under Transfers, and the acceptance should be submitted as a voucher for the charge.

If in a case there is reason to question the accuracy of the transfer the Divisional Officer concerned should at once communicate his objections to the originating Division.

To be kept in counterfoil, and to be numbered consecutively for each official year.

* Intended only for cases of Acceptance of Transfer Debits.

P. W. A. Form No. 56.

Acceptance of Transfer $\frac{\text{Debit}}{\text{Credit}}$

To .....No.....Dated.....F.

The undersigned has the honour to inform.....that his advice of Transfer $\frac{\text{Debit}}{\text{Credit}}$ No.....Dated.....for Rs.....

has been responded to in the Accounts of this Division for.....(* and that the supporting Vouchers have been received.)

Particulars of transactions	Amount		
	Rs.	a	p.
alance outstanding from an advance of Rs. 40 made to Accountant Mr. Rajarathnam, transferred from Gulbarga Division	40	0	0
	40	0	0

Divisional Accountant. *Divisional Officer.*

Note.—The credit should be given, if possible, in the accounts of the same month as the debit.

There should be a seperate acceptance for each advice of transfer.

The No. and date of the acceptance should be quoted in support of the entry made by the responding Division in its account under Transfers, and the acceptance should be submitted as a voucher for the charge.

If in a case there is reason to question the accuracy of the transfer the Divisional Officer concerned should at once communicate his objections to the originating Division.

To be kept in counterfoil, and to be numberd consecutively for each official year.

* Intended only for case of Acceptance of Transfer Debits.

P. W. A. Form No. 57.

NOTES.

(Vide Para 96 of the P. W. A. Code)

Register of Transfers Awaited for the year.....F.

P. W. A. Form No. 57.

Register of Transfers Awaited For the Year F.

Reference to correspondence etc.,	Particulars	Name of work or Head of Account.	*Estimated amount	Probable date of adjusment	Date initial of Divisional Accountant	Reference to adjustment		Dated initials of Divisional Accountant	Remarks
						Month in which adjusted	Amount adjusted		
1	2	3	4	5	6	7	8	9	10

* Sums creditable to the Division should be entered in column 4 as minus figures.

P. W. A. Form No. 58.

Division—

Register of Sanctions to Fixed charges

P. W. A. Form No. 58

Register of Sanctions to Fixed Charges.

(Vide Para 541 of the P. W. A. Code)

Name of Work or Account _____

Reference to sanction with period for which the sanction has been accorded	SANCTIONED SCALE.*				AMOUNTS PAID FOR EACH MONTH.																	
				** Month	**Azoor 13 F.				**Dai 13 F.				**Bahman.				And so on					
	Name of appointment.	Rate	No.	Amount per mensem.	Reference to Voucher.	Amount			Reference to Voucher.	Amount			Reference to Voucher.	Amount.								
						Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.						

*Each entry of sanction should be initialled and dated by the Divisional Accountant.

**Name of the month for which wages have been earned.

Entries should be made briefly, *e. g.*, Voucher 24 for Dai will be entered as 24-2.

Amount paid should be entered in black ink ; and unpaid amounts or fines in red ink, the entries for fines being distinguished by the letter F. Subsequent payment of unpaid amounts should be entered underneath in black ink, it being seen that they do not exceed the amounts available, as entered in red ink, Claims for arrears not included in the original claims for the month concerned should ordinarily not be admitted without full explanation of the circumstances under which they were omitted.

One or more pages should be set apart for each work or account.

NOTES.

P. W. A. Form No. 59.

[*Vide para 547 of the P. W. A. Code.*]

Division—

Register of Miscellaneous Sanctions.

Register of Miscellaneous Sanctions.

(See Paragraph 547 of the P. W. A. Code)

Item No.	No., date and authority	Substance of order	Amount of sanction			Dated initials of Divisional Accountant	Note of expenditure incurred against each sanction from time to time						Dated Initials of Divisional Accountant	Remarks
							No. of Voucher	Month	Amount					
			Rs.	a.	p.				Rs.	a.	p.			

P. W. A. Form No. 59 (*a*)

NOTES.

(*Vide para 547 of P. W. A. Code.*)

1. In this register should be recorded in chronological order sanctions accorded to estimates for original works and repairs, separate parts of the register, or separate registers, being kept for each.

2. In the part for original, works reference should be entered on completion of the work, in the last column, to the folio of the Register of Works in which the outlay on the work is recorded and also to the completion report or certificate. In the case of repairs this column will not be filled up.

3. The register should be used until completed, *i e.* a fresh register should not be opened out each year unless the pages are all filled up.

Division—

Sub-Division—

Register of Sanctions to estimates.

P. W. A. Form No. 59 (*a*).

Register of Sanctions to Estimates for_____

Item No.	Name of work.	Amount of Estimate.	Reference to Authority.			Reference to folio in the Register of Works and to the completion certificate or reports.
			Authority.	No.	Date	
		Rs.				

NOTES.

1. This return should be compiled by each Divisional Officer from the estimates sanctioned by him against the allotments placed at his disposal and also those sanctioned by other departmental Officers and intimated to him and forwarded to the Superintending Engineer by the 5th of the month following that to which it relates.

2. The Superintending Engineer will add therein all the sanctions accorded by him relating to that Division and transmit the return to the Examiner by about the 10th of the month following that to which it relates.

P. W. A. FORM No. 59 (*b*.)

Division—

Return of Sanctions to Major and Minor Works, *Repairs and Tools and Plant sanctioned.....*

during the month of.....73 F.

No.....dated.....13 F.

Submitted to the Superintending Engineer,

.....

DIVISIONAL OFFICER.

No.....dated.....13 F.

Transmitted in original to the Examiner.

SUPERINTENDING ENGINEER,

.....Circle.

P. W. A. Form No. 59 (*b.*)

Return of Sanctions to Major and Minor Works Repairs and Tools and Plant sanctioned in the.....Division during the month of.....18 F.

No.	Head of Classification	Authority			Name and locality of work	Amount of		Remarks
		By whom sanctioned	No.	Date		Estimate	Appropriation if any	

SUPERINTENDING ENGINEER,

.....Circle.

DIVISIONAL OFFICER,

.....Division.

NOTES.

(Vide para 74 of the P. W. A. Code)

P. W. A. FORM No. 60.

Register of Divisional Accountants

Audit Objection.

P. W. A. Form No. 60.

Register of Divisional Accountant's Audit Objection

Item No.	† Brief particulars of the transaction or order placed under objection by the Divisional Accountant.	Nature of Objection (Rules and orders to be quoted)	Amount placed under objection.			Divisional Officer's replies (with reasons for not admitting the objection.)	Remarks, by the Examiner
			Rs.	a.	p.		

Note.—This register will remain in the personal custody of the Divisional Accountant except when submitted to the Divisional Officer.

† Objections relating to transactions and orders of subordinate officers which fall within the powers of the Divisional Officer to sanction or confirm, should not be entered in this register.

NOTES.

P. W. A. FORM No. 61.

[*Vide para 552 of the P. W. A. Code,*]

1. Full name of work as given in the estimate should be entered here in the case of each work included in a schedule of works expenditure Form 63, or in the schedule of Deposit works Takavi works or Debits to stock, Forms 65, 66 and 72. In all other cases, the name of the Schedule should be given.

2. Against the "Classification of charge" only such particulars need be entered as are necessary to avoid errors in the posting of charges in Schedule Dockets.

3. In the case of Transfer Entry Debits, the supporting vouchers, if exceeding Rs. 10/- each, should also be attached, their particulars being quoted below each entry, and the amount of the petty vouchers being specified in the column for remarks.

In the case of Transfer Entry Credits a reference to the Schedule Docket in which the corresponding debit is shown should be given in the same column.

Division—

Month—

Schedule Docket

P. W. A. Form No. 61:

SCHEDULE DOCKET

Name of Work or Schedule

Constructing Hyderabad-Hanumaconda Road

Month .....F.

Classification of charge.....

No. of cash Voucher	Amount	Remarks	No. of cash Voucher	Amount	Remarks	Voucher No.	Amount Rs.	a.	p.
						Brought Forward ...			
						Cash charges for which Vouchers are not required in audit :—			
						Stock			
						Transfer Entry Debits :—			
						T. E. No.....			
						T. E. No.....			
						Total ..			
						Deduct Refunds:—			
						Cash receipts :—			
						Transfer Entry credits :—			
						T. E. No.....			
						T. E. No.....			
						Total Refunds			
			Total carried forward			Net charges of the month ...			

Dated.....13 F.

Divisional Accountant.

NOTES.

P. W. A. FORM No. 62.

[*Vide para 553 of the P. W. A. Code*]

Division.....

Month.....

Schedule Docket for Percentage Recoveries

P. W. A. Form No. 62

Schedule Docket for Percentage Recoveries.

Month _____ *13* **F.**

Item No.	* Name of work (*i. e.*, full name as given in the estimate)	Works Expenditure	Percentage Recoveries				Remarks
			Establishment	Tools and Plant	Accounts and Audit	Total	
		Total ...					

* Non-Government work should be shown in separate groups for Deposit works and Takavi works and Government works should be grouped by Government departments and the name of the division or office should be prefixed to that of the work in red ink.

Divisional Accountant. *Divisional Officer.*

NOTES:

(Vide paras 552 and 556 of the P. W. A. Code)

P. W. A. Form No. 63:

Division.

Month.

Schedule of Works Expenditure.

P. W. A. Form No. 63.

Schedule of Works Expenditure (Office copy)

SEE CHAP. XXVII PARA 1049 AND 1053.

Major Head, Remittance or other Account _____ *Name of Month* _____ *73 F.*

Serial No.	Minor and detailed heads of classification	Schedule Docket No.	Name of works (*i. e.*, full names as given in the estimate) *N. B.*—Sanction to be noted in red ink when a work is entered for the first time	Total Charges of the month	Expenditure of the year compared with appropriation		Expenditure up to date compared with estimate		Remarks 1 If the work is completed, say so. 2 If an excess over an estimate is sanctioned by the Divisional Officer and the work is still in progress, the orders may be recorded here.
					Total Charges of the year	Appropriation	Total Charges up to date	Amount of Estimate	
1	2	3	4	5	6	7	8	9	10
				Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	Rs.	

Divisional Accountant.

Divisional Officer.

NOTES.

P: W: A: FORM No: 64

[Vide paras 552 and 556 of the P. W. A. Code.]

Division—

Month—

Schedule of Works Expenditure.

P. W. A. Form No. 64.

Schedule of Works Expenditure (Fair copy)

Major Head, Remittance or other Account _____ *Name of month* _____ *73 F.*

Serial No.	Minor and detailed heads of Classification	Schedule Docket No.	Name of work (*i. e.*, full name as given in the estimate) *N. B.* Sanction to be noted in red ink when a work is entered for the first time	Total Charges of the month			Total Charges up to date		Remarks If the work is completed, say so.
1	2	3	4	5			6		7
				Rs.	a.	p.	Rs.	a. p.	

Divisional Accountant.

Divisional Officer.

NOTES.

P. W. A. FORM No. 65.

[*Vide paras 461 to 463 and 554 to 559 of the P. W. A. Code.*]

Schedule of Deposit Works.

Schedule of Deposit Works

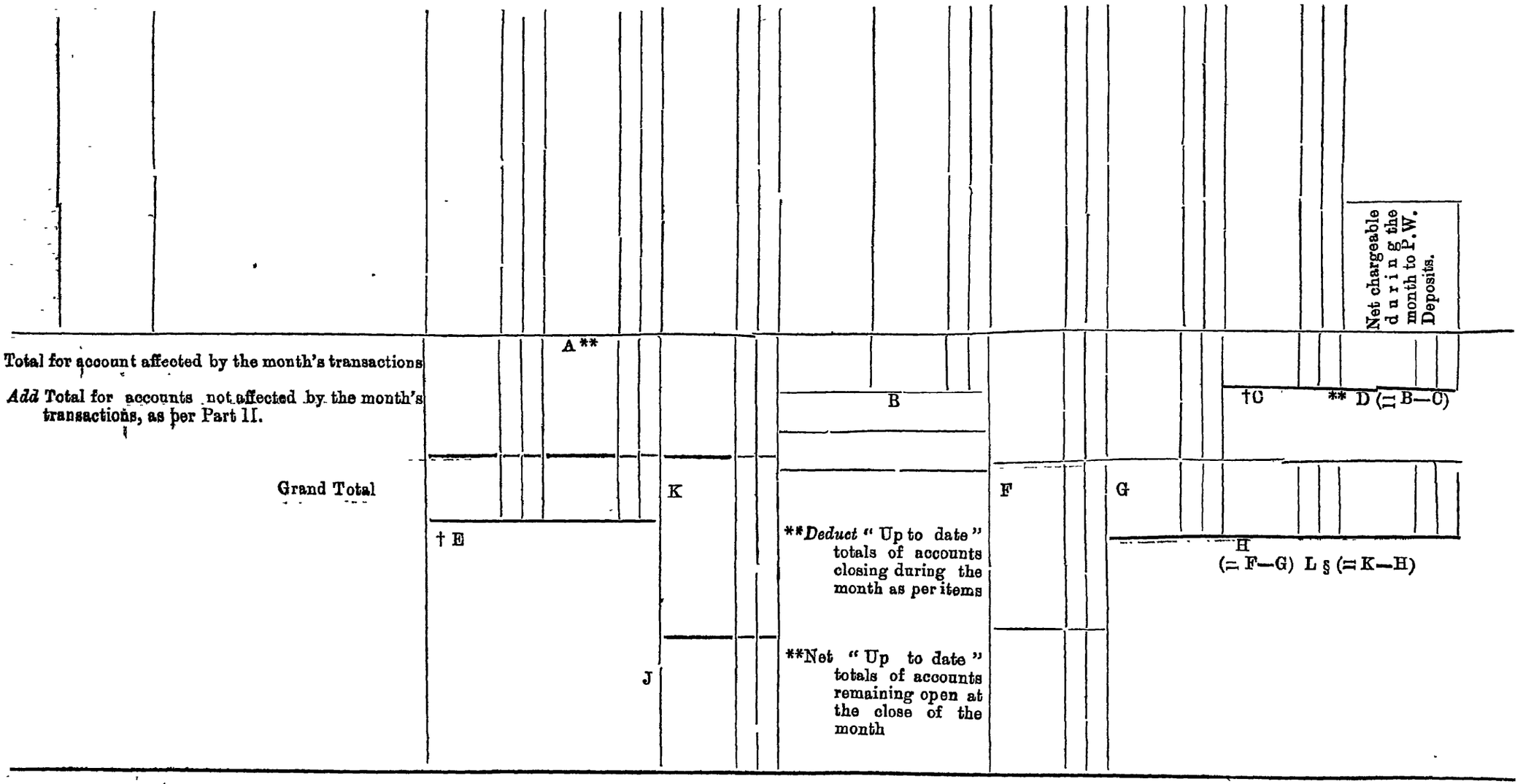
[P. W. A. Form No. 65.

Division_____

See Chap. XXII Paragraphs 975 to 977 and Chap XXVIII Paragraphs 1051 to 1056.

*Part I:—Account of Deposit Works affected during the month of*_____ *73* F.

Serial No.	Detailed classification of estimate	*Name of work, with name of depositor	Deposits			Schedule Docket No.	Expenditure		Expenditure, if any, charged to Miscellaneous P. W. D. Advance		Remarks
			To end of previous month	During month	Total up to date		Total charge of the month	Total up to date	Up to date	During the month	If the work is completed, say so
1	2	3	4	5	6	7	8	9	10	11	12
			Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	



*When a work is included for the first time in the schedule, the sanction should be entered in red ink in column 3.
**The amounts as per entries A and D should be entered in columns 5 and 7, i e, "Credits during month" and "Debits during month" of the Schedule of Deposit, Form 78 or 79.
†The amount as per entry C should, by a transfer entry, be charged in lump sum to Miscellaneous P. W. Advances.
‡ The amounts as per entry E should agree with entry J of last month's schedule.
The amount as per entry L should agree with the closing balance of Deposit for work to be done as per column 8 of the Schedule of Deposit, form 78 or 79.

P. W. A. Form No. 65.

Part II—Account of Deposit Works not Affected during the month

Serial No.	Name of works, with name of depositor	Total deposits up to date			Total expenditure up to date			Expenditure charged to Miscellaneous P. W. advances up to date			Month in which work was completed	Step taken to adjust (1) unexpended balance of completed works add (2) expenditure charged to Miscellaneous P. W. advances
		Rs.	a.	p.	Rs.	a.	p.	Rs,	a.	p.		
	Total transferred to Part I											

Divisional Accountant.

P. W. A. Form No. 66.

NOTES.

[*Vide para 468 of the P. W. A. Code.*]

1. When a work is included for the first time in the schedule the sanction should be entered in red ink in column 2.

2. If the recovery is made otherwise than in cash a suitable explanation should be recorded in the column for remarks. Repayments of realisations should be entered in column 7 as minus figures.

3. The total realisations to end of previous month as per entry A should agree with the entry B in column 8 of last month's schedule.

Division—

Month—

Schedule of Takavi Works.

P. W. A. Form No. 66.

Schedule of Takavi Works.

Part I Account of Works affected by the month's transactions

MONTH.....F.

DIVISION.....

Serial No.	Name of work, with the name and address of the cultivator responsible for it.	Schedule docket No.	Expenditure		Realisation			Remarks If the work is completed, say so
			Total charges of the month.	Total upto date	To end of previous month	During the month	Total upto date	
1	2	3	4	5	6	7	8	9
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Total for Accounts affected by the month's transactions								Closing balance E (=C—D)
Add Total for Accounts not affected by the month's transactions as per Part II.								
	Grand Total			C	A		D	

Abstract		
Opening balance		
Plus expenditure during month		
Minus Realisations		
Closing balance (vide entry E.)		

Deduct "upto date" total of accounts closing the month as per item

Net "upto date" total of accounts remaining open at the close of the month — B

P. W. A. Form No. 66.

Part II Account of Works not affected by the month's transactions

Serial No.	Name of work with the name and address of the cultivator responsible for it	Total expenditure up to date	Total realisations up to date	Month in which work was completed	Steps taken especially for adjustment of the outstanding balance of completed works
	Total transferred to Part I				

Divisional Officer.

NOTES.

P. W. A. Form No 67.

[*Vide Paras 413, 478, 426, 455 and 456 of the P. W. A. Code.*]

Suspense / Deposit Register

Expense Head
Deposit
Class

Suspense / Deposit Register

P. W. A. Form No. 67.

262

Item No.	* Month from which transaction dates	Particulars of items (with authority where necessary)	Opening balance of the year	Azoor 13 F.			and so on for the other months of the year	How adjusted (and other remarks where necessary) ‖
				Debits / Credits †	Credits / Debits ‡	Closing balance		
1	2	3	4	5	6	7	8	9
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		

*To be indicated thus ;— $\frac{12}{37}$ for Aban 1337 F. $\frac{1}{37}$ for Azur 1337 F. and so on.

†Score out "Credits" in the case of Miscellaneous of P. W. Advances and Stock, and "Debits" in the case of Purchases and P. W. Deposits,

‡Score out "Debits" in the case of Paid in cash " " " and "Credits" " " " " or Recovered in cash

‖To be indicated thus :—"A", "B", Adjusted by transfer entry, "C" Converted into interest-bearing security, and so on; additional letters being entered with explanation at foot.

NOTES.

P. W. A. Form No. 68.

[*Vide para 566 of the P. W. A. Code*]

1. The use and object of this form are explained in the Public Works Account Code. It may here be explained that a "Credit" corresponds to a delivery of materials by the supplier to the Executive Officer, and that a "Debit to supplier" corresponds to a payment of cash (or other value) by the Executive officer, on account of materials purchased by him and deliver-ed by the supplier.

2. Each item in the account should be numbered in order, fresh series of numbers being given for each month.

3. When any item remains unadjusted for more than three months, the reason for non-adjustment should be explained in the column of Remarks.

4. When stock is purchased and paid for at the same time the transaction is not carried through the head of "Purchases."

5. In the case of purchases for a specific work, one or other of the following remarks applicable to the case should also be noted (i) For Direct issue (ii) For issue to.....contractor.

6. In the columns 10, the letters "A" and "B" shouldsbe entered for "A" Paid in cash "B" Adjusted by transfer.

Division—

Month—

Schedule of Purchases.

P. W. A. Form No. 68.

Warangal

Schedule of Extract from Suspense Register

Item No. as per Register	Month from which the transaction dates *	Particulars of items to be grouped by classes of purchases *i. e.*, (1) for stock and (2) for work, name of supplier and quantity rate and description of material supplied and name of work in case of class (2)	Voucher No. attached	Opening balance			Credits during month			Total Credits 5+6.		
1	2	3	4	5			6			7		
				Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
		I. FOR STOCK.										
		Messrs Jessop & Co.,										
1	1/40 F.	20 Bar. Portland cement @ 12 per Bar. ... 240-0-0										
		50 cwt. Rolled Steel joists @ 7 per cent 350-0-0										
		590-0-0		1,000	0	0	590	0	0	1,590	0	0
		Contractor Mohamed Hussain.										
2	1/40 F.	100 Rft. Rolled Iron Pipes @ 0-8-0 Rft. ... 50-0-0		500	0	0	50	0	0	550	0	0
		II. FOR SPECIFIC WORKS.										
		Total ...		1,500	0	0	640	0	0	2,140	0	0

* To be indicated thus $\frac{1}{40}$ for Azur 1340 F. and so on.

Dated the..... 13 F.

P. W. A. Form No. 68.

Division

Form 67 purchases for the month of Azur 73 *F.*

Debits during month			Closing balance cols. 7—8			How adjusted	Remarks with explanation when items remain unadjusted for more than three months. (In respect of credits during the month, here enter reference to schedule docket in which the corresponding debit appears)
8			9			10	11
Rs.	a.	p.	Rs.	a.	p.		
...	...	...	1,500	0	0		
...	...	...	550	0	0		
...	...	...	2,140	0	0		

Accountant. *Divisional Officer.*

..... *Division.*

NOTES.

[*Vide para 566 of the P. W. A. Code.*]

1. This alternative form may be authorised by the Examiner for use in the Case of divisions where the numbers of items in the Suspense Register is usually very large, but the number, usually affected by the monthly transactions is small.

2. For Bhaman, Ardibehist, Amerdad and Aban, all current items should be extracted from the register including those not affected by the month's transactions. In the case of other months, only items affected by the months transactions need be detailed.

3. In column 2 month is to be indicated thus—"New" for items appearing for the first time 12/40 for Aban 1340 F. 1/41" for Azur 1341 F. and so on.

4. Columns 5 to 9 should be totalled separately for each class in Bahman, Ardibehist, Amerdad and Aban. In other months, Columns 6 to 8 only should be totalled separately for each class of Purchases.

5. In the case of Purchases for a specific work, one or other of the following remarks applicable to the case should also be noted.

(1) For Direct Issue (2) For Issue to..... Contractor.

6. Column 10 "A" Paid in cash. "B" Adjusted by book transfer. The letters "A" and "B" should be entered in this Column.

P. W. A. Form No. 69.

Division—

Month—

Schedule of Purchases

Division _____ **Schedule of**

Month _____ **F.** *Part I.—Extract from*

Item No. as per Register	Month from which transaction dates	Reference to month in which item was last effected	Particulars of items (to be grouped by classes of purchases) *i. e.*, (1) for stock and (2) for works, with name of supplier, and name of work in case of class (2) and quantity and description of materials supplied	Opening balance			Credits during Month		
1	2	3	4	5			6		
			I. FOR STOCK	Rs.	a.	p.	Rs.	a.	p.
			II. FOR SPECIFIC WORKS						

Part II.—Abstract Accounts of Credits, Debits and Balances of the Purchases Account.

Class of Purchases	Opening balance			Credits during month			Total Columns (2+3)			Debits during month			Closing balance Columns (4—5)		
1	2			3			4			5			6		
	Rs:	a.	p.	Rs.	a	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
I. For stock															
II. For Specific works															
Total ...															

Divisional Accountant.

Purchases P. W. A. Form No. 69.

Suspense Register Form No. 67.

Total credits Columns (5+6)			Debits during month			Closing balance Columns (7—8)			How adjusted	Remarks with explanation when items remain unadjusted for more than three months. (In respect of credits during the month here enter reference to schedule docket in which the corresponding debit appears
7			8			9			10	11
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		

NOTES.

P. W. A. FORM No. 70.

[*Vide para 479 of the P. W. A. Code.*]

This account is debited with :—

(i) Advance to work-people, or for collecting labour, when such item cannot be charged off to specific works.

(ii) Advances to members of the Department.

(iii) Sometimes retrenchments and errors in accounting, awaiting adjustment.

(iv) Payment held in suspense for want of information regarding allocation.

(v) Losses of cash pending adjustments.

(vi) Expenditure irregularly incurred for other than public purposes in anticipation of receipts of depositor's contribution.

(vii) Payments made in advance or stores to be supplied.

(viii) Credit sales of stock.

2. The account should be carefully scrutinized. The authority for each advance should invariably be quoted—any irregularities in sanction being noted by the auditor in the divisional statement of objectionable items. It should be observed that payments to members of the department on account of salaries and travelling allowances in excess of, or prior to and it should not be debited to the account but to establishment.

3. Items remaining unadjusted for more than three months should be specially noticed in the Divisional statement of objectionable items.

4. No charges may be debited to this account on the ground of absence of insufficiency of sanction or appropriation, nor should items which can be carried to a final head at once or be adjusted by transfer or through an exchange account be allowed to appear under this head. The record of expenditure should always be made at once under the final or transfer head to which it appertains, if that be known. The objectionable items records are the place for watching irregularities, not this account. There should never be any credit balances under this head.

5. The entries in this schedule must in each case be in such full detail as to convey clearly the nature of the transaction; when an advance is to be recovered from an individual the entry should open with his name underlined for distinction, and the conditions regarding recoveries (*i. e.*,) the number and amount of instalment) should be stated.

6. Whenever a member of the establishment is transferred to another Division that Division should be debited under "Transfers" with the amount of any advance outstanding against him (the usual advice being sent) and "Miscellaneous advances" credited *per contra*. The transfer advice sent must give full particulars regarding the transaction, and the entry bringing the transaction into the accounts of the new Division must not only repeat those particulars, but must show that the advance is transferred from another Division.

Division.....

Month..... F.

Schedule of Miscellaneous P. W. Advances.

P. W. A. Form No 70. **Schedule of Miscellaneous**

Division.....

Month.....*73* ***F.***

Item No. as per Register	*Month from which transaction date	Authority	Particulars of items (Items to be grouped by classes of Miscellaneous P. W. Advances)	Opening balance		
1	2	3	4	5		
				Rs.	a.	p.

* To be indicated thus:—"New" for items appearing for the first time; " 12/40 F." for

P. W. Advances

P. W. Form No. 70.

Debits during month			Total (Cols. 5+6)			Credits during month			Closing balance (Cols. 7—8)			How adjusted	Remarks, with explanation as to steps taken to effect adjustment of outstanding items. (In respect of each credit during the month here enter reference to Schedule docket in which the corresponding debit appears, or any if it was a cash receipt.)
6			7			8			9			10	11
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		

Aban 1340 F. "1/40 F." for Azur 1340 F. and so on.

Divisional Accountant.

Division

NOTES.

[*Vide paras 552 and 558 of the P. W. A. Code.*]

The account is debited with :—

(1) Cash outlay on stock received and paid for during the month.

(2) Value of stock purchased through the "Purchases" account.

(3) Value of materials received in transfer.

(4) Value of materials returned to stock by credit to works.

(5) Cash outlay on manufacture.

(6) Cash outlay on carriage of stock.

The information required for posting the schedule will be found in Forms Nos. 9 and 10 of the various sub-divisions. The correctness of the entries will be proved by their being in accord with the aggregate results brought out in Form No. 72 Stock Account.

2. As in the case of works, the expenditure on manufacture should be posted from the register of works for manufacture. The outlay and outturn on each operation to end of the previous year should be deducted respectively from the total expenditure and outturn to date to arrive at the outlay and outturn of the year for inclusion column 8.

3. The excess of expenditure over the value of outturn will be the balance at debit of each operation. The total of all such excess on all the manufacture accounts in the division should correspond with the balance under *Manufacture* exhibited in Part I on the Stock Account (Form No. 71.)

4. Only those works or items should be entered on which there has been any transaction during the month and the "operation" and "out-turn" transactions of each manufacture should be shown in two separate lines. In Aban all items under the groups "Manufacture" and "Land kilns etc" the accounts of which are still open should inveriably be shown.

Division—

Schedlue of Debits to Stock *for the month of.....73* *F.*

P. W. A. Form No. 71.

.....

Schedule of Debited to Stock for

Item No.	Head and Sub-head of classification	Reference to schedule docket accompanying	Name of manufacturer or other item of expenditure (as given in the estimate) *N. B.* Sanction to be noted in red ink when a work or item in entered for the first time
1	2	3	4
			Manufacture
1	Building materials ...		Manufacture of Bricks, Gulburga—
			Operation ... ...
			Outturn ... ...
2	Do		Manufacture of Lime, Gulburga—
			Operation ... ...
			Outturn ... ...
			Total Stock Manufacture—
			Operation ... ...
			Outturn ... ...
			Total to Manufacture ... ...
			Land Kilns etc. ... ...
			Purchases as per Schedule of Purchases &c. ... ...
			Total debits to stock as per Account Current ... ...
			Total Land Kilns etc.
			Total other Sub-heads ... ...
			Grand Total ...

Note—An inner sheet may be added if required.

Dated.....73

P. W. A. Form No. 71.

Division

the month of... , ...F.

Total transactions of the month			Outlay up to date compared with estimate						State of work, &c.
			Total up to date			Estimate			
						Amount	Authority	No.	Date
Rs.	a.	p.	Rs.	a.	p.	Rs.				
600	0	0	2,000	0	0	2,100	C. E.	1,500	15-6-40 F.	Closed
1,000	**0**	**0**	**2,000**	**0**	**0**					
100	0	0	1.000	0	0	1,600	C. E.	721	10-8-40 F.	In progress
250	**0**	**0**	**900**	**0**	**0**					
700	0	0	3,000	0	0					
1,250	**0**	**0**	**2,900**	**0**	**0**					
...	..	.	...	...	...					
1,256	**0**	**0**	...	...	...					
640	0	0	...	...	...					
3,846	0	0	...	...	...					

Accountant.

Divisional Officer,

.....*Division.*

NOTES.

P. W. A. FORM No. 72.

(Vide para 559 of the P. W. A. Code.)

1. For details of Receipt shown in column 4 of Part I, see schedule of Debits to Stock Form No. 71.

2. If the balance includes the value of any stores in transit within the Division, the certificate should be amplified to state the value of such stores and the steps taken to adjust it.

3. If the closing balance of "Manufacture" includes any items which are not chargeable against the Reserve limit they should be detailed in the column of Remarks.

Stock Account.

P. W. A. Form No. 72.

Stock Account

Month.....73 *F.*

Part I Classified Account of Receipts Issues and Balances.

Item No.	Sub-Heads	Balance			Receipts			Total			Issues			Balance			Sanctioned Reserve	Remarks
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	
1	Manufacture ...	600	0	0	700	0	0	1,300	0	0	1,259	0	0	50	0	0	...	
2	Land Kilns etc. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
3	Small Stores ...	...	...	...	56	0	0	56	0	0	12	0	0	44	0	0	...	
4	Building Materials ...	...	...	...	2,190	0	0	2,190	0	0	669	0	0	1,521	0	0	...	
5	Timber	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
6	Metals	...	...	..	900	0	0	900	0	0	225	0	0	675	0	0	...	
7	Fuel	1,000	0	0	...	...	...	1,000	0	0	600	0	0	400	0	0	...	
8	Painter's Stores ...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	..	...	
9	House fittings ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
10	Miscellaneous ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	
11	Workshop (*a*) ...	...	..	.	...	...	..	...	..	..	...	...	...	...	...	...	...	
	Total ...	1,600	0	0	3,846	0	0	5,446	0	0	2,756	0	0	2,690	0	0	6,400	
		1,600	0	0	3,846	0	0	5,446	0	0	2,756	0	0	2,690	0	0	6,400	

(*a*) If a workshop be established, the suspense account thereof may be kept as an additional sub-head of the account.

(*b*) Explanation of balances at end of this month over the sanctioned limit of reserve stock—
[Here enter explanation, if any.]

	Rs.
Net excess shown above	
Deduct—The value of building meterials purchased for the construction of.....to which the amount will be charged ...	
Net saving on the sanctioned limit	

(*c*) Certified that entries in line 1 to 12 of this account agree with the corresponding entries in the Suspense Register. If the balance includes the value of any stores in transit within the Division, the certificate should be amplified to state the value of such stores and the steps to adjust it.

Accountant. *Divisional Officer.*

Dated the.....73 *F.*

P. W. A. Form No. 72.

Part II Detailed Account of Issues

Schedule Docket No.	Amount	Schedule Docket No.	Amount	Particulars	Reference to Schedule etc.	Amount
				Line 1 (Part I) Manufacture :—		
				Credits for out-turn ..	71	
				Line 2 Land Kilns etc.		
				T. E. No.	S. D. No.	
				T. E. No.	do	
				Total ...		
				Lines 3 to 11 other Sub-heads:—		
				Issues to works etc. ...	Previous column	
				,, to contingencies cash credits to stock	Contingent bill	
				Sale Account	do	
				do	do	
				Total ...		
				Line 12 Total Issues ...		
		Total issues to works etc.				

Date *Divisional Accountant.* Divisional Officer.

NOTES.

1. There should be a separate Schedule for the disbursement made under each head of Direction, Construction and Accounts.

2. Part I of the Form gives the details of Establishment charges under each of the several heads and sub-heads of establishment and reference to audited bills of the current month. Below the totals of the current month's disbursements under each Sub-head the total of undisbursed salaries of previous months paid during the month should be added so as to arrive at the total charges of the month under each Sub-head.

3. Part II gives the particulars of the balances not paid as per column 4 of Part I and explains the cause of non-payment in each case- It also provides for payment of such undisbursed amounts in the subsequent month and the balances still left undisbursed are carried forward in Part II of the Schedule of the following month.

4. No undisbursed amounts outstanding for more than 3 months should be carried forward in Part II but the work "omitted" should be noted against such items in column 4 of Part II in red ink showing Nil balance in column 5 A reference to the bill in which the amount of all such items is deducted should be given in column 6. The total amount of all such items should be simultaneously deducted from the total amount of the current month's Salary bill.

5. When claims are Subsequently made, a supplemental bill should be prepared and submitted for pre-audit with reference to the bill and the schedule in which the amount was deducted.

P. W. A. Form No. 73.

H. E. H. THE NIZAM'S P. W. D.

Major Head

Minor Head

Division

Schedule of Establishment charge for the month of.....134 F.

P. W. A, Form No. 73.

Part I—Details of Establishment charges for the month of.....18 F.

Head and sub-head	Amount of Audited Bill	Amount paid against the audit bills	Amount unpaid (2—3)	Reference to audited bills and vouchers attached
1	2	3	4	5
(3) EXECUTIVE STAFF.				
(a) Permanent				
Officers :—				
Engineers Senior scale				
Engineers Junior scale				
Sub-Engineers ... ... —				
Total ...				
Add :—Previous undisbursed amounts paid as per Part II ...				
Total Officers ...				
Establishment :—				
Upper Subordinates				
Lower Subordinates				
Clerks, etc.				
Total ...				
Add :—Previous undisbursed amounts paid as per Part II ..				
Total establishment ..				
Menials				
Add :—Previous undisbursed amounts paid as per Part II ...				
Total menials ...				
Allowances :—				
1. Local allowance				
2. Sub-Division Allowance to Supervisors in charge of Sub-Divisions ...				
3. Charge allowance to officers				
4. Personal allowance				
Total ...				
Add:—Previous undisbursed amounts paid as per Part II ...				
Total allowances ...				
Total Salaries and allowances ...				

P. W. A. Form No. 73.

Part I—Details of Establishment charges for the month of.....13 F.

Head and sub-head.	Amount of audited bills	Amount paid against the audited bills	Amount against bills	Reference to audited bills and vouchers attached
1	2	3	4	5
T. A. and Tour Charges —				
Tour charges				
Travelling allowance of Officers				
Travelling allowance of Establishment ...				
Drawing branch and conveyance allowances ...				
Motor allowance				
Total ...				
Add :— Previous undisbursed amounts paid as per Part II ...				
Total T. A. and Tour Charges ...				
Contingencies :—				
Lighting and electric charges				
Livery for Peons				
Annual Registers and writing materials ...				
Printing and binding charges				
Purchase of furniture, tent and stores ...				
Repairs Do ...				
Hot weather charges				
Service postage				
Miscellaneous...				
Telephone fees				
Total ...				

P. W. A. FORM No. 73.

Part I—Details of Establishment charges for the month of.....13 F.

Head and sub-head	Amount of audited b ills	Amount paid against the audited bills	Amount unpaid (2—3)	Reference to audited bills and vouchers attached
1	2	3	4	5
Special Charges :—				
Purchase of drawing materials				
Purchase of maps and drawing instruments ...				
Total special charges ...				
Total Establishment ...				
(*b*) TEMPORARY :—				
Total ...				
Add :—Previous undisbursed amount paid as per Part II ...				
Total Temporary Establishment ...				
Total Executive Staff ...				

P. W. A. Form No. 73.

Part II Details of undisbursed amounts as per Part I

Head and Sub-head of Establishment in the order Part I	Name and Rank	Balance of undisbursed amounts as per column 4 of Part I	Amount paid during the month	Balance carried forward to next month (3–4)	Reference to audited bills and vouchers	Cause of non-payment	Remarks
1	2	3	4	5	6	7	8

Divisional Accountant. *Divisional Officer.*

NOTES.

[*Vide para 560 of the P. W. A. Code.*]

1. When a minor head of account is split up into two or more primary units, the figures for each of these should be entered separately and the total for the minor head "Suspense" should be detailed as shown. "Refunds of Revenue" will not appear in this Abstract, but "Recoveries on Revenue Account" and "Receipts and Recoveries on Capital Account" should be shown as deductions.

2. The major and minor heads for which this Form is used will be entered as per Appendix 4.

P. W. A. FORM No. 74.

H. E. H. THE NIZAM'S GOVERNMENT

Major Head—

Minor Head—

Division—

Classified Abstract of Expenditure

for the month of.....734 F.

P. W. A. Form No. 74. .....Division.

Classified Abstract of Expenditure for the month of.....134 F.

Reference to Schedule, Schedule Docket or bill	Minor Head and primary units of appropriation (Separate for each Major Head or distinct part thereof)	Total charges of the month Rs.	a.	p.
Form 73	1. ESTABLISHMENT (as per schedule)			
	WORKS			
„ 64	(*a*) IRRIGATION DEPARTMENT BUILDINGS			
„ 64	(i) Construction			
	(ii) Periodical Repairs			
	Total (*a*) ...			
	(*b*) COMMUNICATION			
„ 64	(i) Construction			
	Total 1 (*b*) ...			
	2. IRRIGATION WORKS CHARGEABLE TO REVENUE			
„ 64	(*a*) *Maintenance and Repairs*			
	(i) Periodical			
	(ii) Occasional			
	(iii) Special			
	Total 2 (*a*) ...			
„ 64	(*b*) *Construction*			
	(i) Preliminary Surveys			
	(ii) Tanks and Canals			
	Total 2 (*b*) ...			
	Total 2 (*a*) & (*b*) ...			
	Deduct 2 (*a*) Transferred to I. B. Land Revenue			
	Net			
„ 64	3. IRRIGATION WORKS CHARGEABLE TO CAPITAL ...			
	(*a*) Maintenance of Irrigation works chargeable to Capital ...			

P. W. A. Form No. 74.

Classified Abstract of Expenditure for the month of .....134 F.

Reference to schedule, Schedule docket or bill	Major Head and primary unit of appropriation (Separate for each Major Head or distinct part thereof)	Total charges of the month Rs.	a.	p.
	(*b*) Interest on Capital cost			
	Total 3 ...			
Form 64	4. CONSTRUCTION OF IRRIGATION WORKS CHARGEABLE TO CAPITAL			
	Deduct—4 Transferred to Capital outlay			
	Total 1 to 4 ...			
„ 62	5. TOOLS AND PLANT			
	Total Final Heads ..			
		Rs. a. p.		
	6. SUSPENSE			
	DEBITS TO STOCK			
„ 68	Purchases			
„ 72	Miscellaneous Advances			
„ 70	Workshop Suspense			
	Total Debits to suspense ...			
	CREDIT TO STOCK			
„ 68	Purchases			
„ 72	Miscellaneous Advances			
„ 70	Workshop Suspense			
	Total Credits to suspense ...			
	Net $\frac{\text{debit}}{\text{credit}}$ to Suspense			
	Total charges...			
	7. Pension charges			
Contingent. Bill	8. Buildings (rents, rates, and taxes and petty repairs)			
	Grand Total ...			

Divisional Accountant. *Divisional Officer.*

P. W. A. Form No. 75

NOTES.

(*Vide para 569 of the P. W. A. Code*)

(1) If any buildings are provided with furniture or fitted with water supply or an installation for sanitation, heating or electric light and refrigerators, the account of rent charged for each building in respect of these services should be kept separate from that of the rent of the building itself and in the Abstract also, the realisations on account of each of these services should be shown separately.

(2) When rent is assessed for more than one month at a time, the whole amount assessed should be entered in column 8, a suitable remark being recorded in the column for remarks which should be repeated month after month until the next assessment falls due.

(3) When the rate of assessment for a month is neither the standard rent at 7% of realisation nor the 10% of the occupant's emoluments for the month, the authority for short assessment should be quoted in the remarks column.

Division—

Month—

Schedule of Rents of Buildings and Lands.

P. W. A. Form No 75.

Schedule of Rent of Buildings and Lands.

Month.....F.

Registered No. of building or Land	Particulars of property (including class and name is case of buildings	Valuation of the building or Land	By whom occupied		Standard rent in red ink		Arrears from last month's schedule	Assessment for the month	Realised during the month	Realised during the year	Balance	Remarks
			Name rank and Office	Pay and Allowance	at 7% on Valuation	at 10% on Salary						
1	2	3	4	5	6	7	8	9	10	11	12	13

P. W. A. Form No. 75.

Abstract of Total Realisations

Recoveries how effected	Distinguishing letters	Rent of buildings	Other Rents	Total
Cash realised in the Division	C.			
Recoveries by Treasury officers adjusted in the Divisional Accounts	T.			
Total ...				

P. W. D. Form No. 76.

NOTES

(*Vide Paras 471, 554 and 555 of the P. W. A. Code.*)

(1). Transactions under the following heads will be shown in this Form, separate forms being used for each Major and Minor head :—

(1) Local Fund works.
(2) Famine Relief works.
(3) Mansab Contribution.
(4) Pension Contribution.
(5) State Life Insurance.
(6) 40. Miscellaneous.

(2). For State Insurance, Policy numbers should be quoted in column 4.

Division:—

Month:—

Schedule of $\frac{\text{Debits}}{\text{Credits}}$ to Miscellaneous Heads of Account.

P. W. A. Form No. 76

SCHEDULE OF $\frac{\text{DEBITS}}{\text{CREDITS}}$ TO MISCELLANEOUS HEADS OF ACCOUNT.

*Month*_____ *13 F.*

Item No.	Head of Account.	Particulars.	Authority	Amount.			* Remarks
1	2	3	4	5			6
				Rs.	A.	P.	
			Total				

* In the Schedule of Credits, items representing cash receipts should be so described in this column; and against all other items should be given a reference to the Schedule docket wherein the corresponding debit appears.

Divisional Accountant

Divisional Officer

NOTES.

P. W. A. FORM No. 77

[*Vide Paras 554 and 556 of the P. W. A. Code.*]

1. The entries in this Schedule should give full details of the transactions in the column, "Particulars" the numbers and dates of the advices and acceptances of transfers being always quoted in the columns set apart for the purpose.

2. The acceptances of transfers should accompany this Schedule in support of the charges. No advices of transfers need be submitted with the accounts.

3. In the Schedule of credits items representing cash receipts should be so described in the Remarks column and against all other items a reference to the Schedule docket wherein the corresponding debit appears.

4. The entries in this Schedule should be grouped under the several headings as indicated in the Form.

5. Separate Forms should be used for Transfers between P. W. D. officers and for P. W. Remittances.

Division—

Schedule of $\frac{\text{Credits}}{\text{Debits}}$ to $\frac{\text{Remittances}}{\text{Transfers}}$ *of the*

Public Works Department for the month of

F.

P. W. A. Form No. 77.

Schedule of Credits / Debits to Remittances / Transfers of the P. W. D. for the month of F.

Item No.	Name of Division or office (with names of Department if necessary	Particulars.	Whether an original (O) or a Responding (R) item	Authority		Amount brought to account			Particulars of Responding items which have been brought to account provisionally		Remarks
				No. and date of authority or acceptance of Transfer	No. and date of Advice of Transfer				Amount	Nature of objection quoting reference to the Advice there of sent separately	
1	2	3	4	5	6	7			8	9	10
		Transfers between P. W. Officers ... (To be detailed)				Rs.	a.	p.	Rs.	a. p.	
		Public Works Remittances :—									
		I. Remittances into Treasuries									
		II. Public Works cheques (Total only)									
		III. Other Remittances ...									
		(a) Items adjustable by Civil Officers ... (To be detailed)									
		(b) Items adjustable by P. W. Officers ... (To be detailed).									
					Total ...						

Dated

Accountant.

Divisional Officer,

Division

P. W. A. Form No. 78.

NOTES.

The credit afforded in this account consists of:—

(*a*) Deposits of contractors as security.

(*b*) Contributions for work to be done.

(*c*) Sums due to contractors on closed accounts.

(*d*) Miscellaneous items of receipts the allocation of which is not known and sometimes errors in accounting awaiting adjustment.

2. Contributions for work to be done should be entered in separate Schedules forms 65 and 66 the totals only being shown in this Schedule in one line. The amount of contributions received and placed in deposit on account of each work will be reduced by the amount expended monthly on the work. Expenditure on such works should be detailed in exactly the same manner as ordinary works.

3. The amount of contribution for a work will be taken as the grant for the work, unless otherwise ordered.

4. The balances must all be on the credit side. No item should ever be debited to this account unless it is covered by a credit previously raised.

5. Balances if unclaimed for more than three complete years from the date when the work was finished, should be credited to XLI Miscellaneous Unclaimed Deposits lapsed to Government. (Form No. 76.)

Division:—

Month:— F.

Schedule Deposits.

P. W. A. Form No. 78

Division_____

Schedule of Deposit for the Month of F,

EXTRACT FROM DEPOSIT REGISTER FORM 67

Item No. as per Register	Month from which the transaction dates,	Particulars of items (to be grouped by classes of deposits) with name of work in the case of contractors,	Opening balance			Credit during month			Total 4+5			Debits during month			Closing balance			How adjusted	Remarks.
1	2	3	4			5			6			7			8			9	10
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		
1	Mehir F.	Mr. David, contractor, for Kodad-Khamam road	200	0	0	...	..	.	200	0	0	200	0	0	...	...	...	B.	
2	Aban F.	Deposit of Mr. Mohammad Ismail, contractor, for constructing Taluqdar's office, Hanumakonda	600	0	0	..	...	...	600	0	0	600	0	0	...	...	...	B.	
3	Azur F,	Deposit of Mr, Shambunad, contractor, for constructing Warangal-Karimnagar road...	...	...	...	1,000	0	0	1,000	0	0	...	..	...	1,000	0	0	...	
		Total ...	800	0	0	1,000	0	0	1,800	0	0	800	0	0	1,000	0	0		

Note:—The letter A. B. and C. should be entered, in the column "How adjusted." If necessary additional letters explanatory remarks, should be entered with explanation at foot ; A. work done B, returned to depositor in cash, (c) Adjusted by Transfer entry "D" converted into an interest being security and entered in the Register of Securities.

Certified that with the exceptions noted below all the interest bearing securities as per items .....or their acknowledgements by the authorised custodians have, been lodged in a chest in the custody of the Divisional Officer.

Divisional Officer.

Dated *F.* Exceptions (with reasons). *Accountant.* .....*Division*

P. W. A. Form No. 79.

Schedule of Deposits

Month.....1934 F. *See para 457 of the P. W. A. Code* .....*Division.*

Part I—Abstract Account of Receipts, Adjustments and Balances of Deposits.

Classes of Deposits	Opening balance	Credits during month	Total (2+3)	Debits during month	Closing balance (4—5)
1	2	3	4	5	6
I Cash deposits of Subordinates as Security ...					
II Cash deposits of Contractors as Security ...					
III Deposits for work to be done ..					
IV Sums due to Contractors on closed accounts ...					
V Miscellaneous					
Total ...					

This alternative form may be authorised by the Examiner for use in the case of divisions where the number of items in the Deposit Register is usually very large, but the number affected by the monthly transactions is small.

P. W. A. Form No. 79.

Part II—*Detailed extract from Deposit

Item No. as per Register	Month from which transaction dates	Reference to month in which item was last affected	Particulars of items (to be grouped by classes of deposits) with name of work in the case of contractor.
1	2	3‡	4

Certified that, with the exceptions noted below, all the interest bearing securities as per items..... ..... custody of the Divisional Officer.

Exceptions (*with reasons*).

*For Bahaman Ardibehist Amerdad and Aban all current items should be extracted from the register, including those not
†To be indicated thus.—"New" for items appearing for the first time, "12/36 F." for Aban 36 F. "1/37 F." for Azur 37 F.
‡No entry need be made in column 3 in the first month of the quarter, nor in the second and third months in the case of items
§Column 5 to 9 should be totalled separately for each class of deposits in Bahaman Ardibehist Amerdad and Aban in other
¶Column 10—"A" Repaid in cash, "B" Adjusted by transfer entry, "C" Converted into an interest-bearing security and
additional letters (D, E, etc.) should be entered with explanation at foot.

77

P. W. A. Form No 79.

Register Form No. 67.

Opening balance			Credits during month			Total (5+6)			Debits during month			Closing balance (7—8)			How adjusted	REMARKS (In respect of each credits during the month, here enter reference to schedule docket in which the corresponding debit appears or say if it was a cash receipt.
5§			6§			7§			8§			9§			10‖	11
Rs.	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*	*Rs.*	*a.*	*p.*		

or their acknowledgment by the authorised custodians, have been received and lodged in a chest in the

Divisional Accountant.

affected by the month's transactions. In the case of other months, only items affected by the month's transactions need be detailed and so on.

which were not affected by any transactions in the previous month or months of the quarter.

months in columns 5, 7 and 9 should not be totalled, but columns 6 and 8 should be totalled separately for each class.

entered in the Register of Securities. The letters A, B, C, etc, should be entered in the column "How adjusted." If necessary,

Divisional Officer

NOTES.

[*Vide paras 561 and 562 of the P. W. A. Code.*]

1. The entries in this form are copied from the line of "total as per Account" brought out at the foot of the Cash Abstract book. The Opening Balance is taken from the Closing Balance of the last Monthly Account and the Closing Balance of the month from the various Cash Balance Statements (Form No. 5)

2. A memorandum of Miscellaneous Receipts to be paid into the Treasury is given at the back of the form. The amount paid should be supported by the treasury consolidated receipt (Form No. 58) and a note should be added at foot, when necessary, explaining the reason for non-payment of any portion of the Receipts into the Treasury within the month.

3. It may sometime happen that money despatched to a Sub-Divisional Officer at an out station at the end of the month is not brought to credit by him until the following month. In such a case a note should be made in the Cash Balance entry of the monthly Account as follows :—

"Includes cash in transit to.....

.....not yet received by him

Rs.....

4. It should be borne in mind that a brief note explanatory of any apparent irregularity or discrepancy or of anything unusual or doubtful, may obviate further references and calls for explanation, Such notes may either be entered in the space for remarks at the back of this form or on a separate explanatory note which should accompany the accounts.

5. The items "Cheques of P. W. Officers" is not supported by a schedule, the entry being checked with the memorandum of cheques drawn attached to the schedule of monthly settlement with Treasuries Form No. 51.

H. E. H. THE NIZAM'S GOVERNMENT.

Major Head—

Minor Head—

Division—

Month—

Monthly Account.

P W. A. Form No. 80.

RECEIPTS]

H. E. H. the Nizam's

Monthly Account of.....Divisional Officer

Account	Reference to schedule accompanying	Amount	Remarks
B. VIII Interest :—			
4. Interest on other loans			
5. Interest on Capital advanced for Commercial and Quasi- Commercial concerns			
F. Receipts from Administrative Departments :—			
XVI Pension Contribution			
XVIII Mansab Contribution			
G. Commerical and Quasi-Commerical Concerns :—			
XXXII Irrigation :—			
(a) Interest on original works "Chargeable to Revenue"			
(b) Revenue realised from Irrigation works "chargeable to Capital"			
(c) Miscellaneous Receipts			
J. XLI Miscellaneous :—			
1. Unclaimed deposits lapsed to Government			
6. Written off irrecoverable amounts recovered later			
8. Miscellaneous			
Carried over ...			

P. W. A. Form No. 80.

Government

[CHARGES

.....*Division for the month of*.....*134 F.*

Account	Reference to schedule accompanying	Amount	Remarks
A. I. B. Land Revenue Irrigation —.			
1. Maintenance and Repairs of works chargeable to Revenue			
F. 29. Miscellaneous and Minor Departments :—			
B —City Survey			
(a & b) City Survey			
(d) Archaeology			
30. Municipalities and Public Improvements :—			
A. City Suburbs			
2 a City Improvement Board			
2 b Public Gardens			
2 c City Gardens			
3 Hyderabad Water Distribution and Water Works			
4 Hyderabad Drainage			
5 Flood Remedial Works			
31. Buildings and Communications :—			
G. 32. Irrigation (Revenue Accounts) :—			
K. Capital Expenditure :—			
A. Irrigation			
H. Development			
A. 40. Famine Relief :—			
J. 41. Miscellaneous :—			
1 Refund of unclaimed Deposits ...			
6 Irrecoverable advances written off ..			
10 Miscellaneous			
Carried over ...			

P. W. A. Form No. 80.

RECEIPTS]

H.E.H the Nizam's.

Monthly Account of.....Divisional Officer

Account	Reference to schedule accompanying	Amount	Remarks
Brought forward ...			
DEBT HEADS			
P. Deposits not bearing Interest :—			
4 Personal and Temporary Deposits ..			
5 P. W. Deposits			
11 Insurance Fund			
R. Advances bearing Interest :—			
S. Advances not bearing Interest :—			
T- emittances :—			
Cheques of P. W. Officers			
do Examiner			
Imperial Bank of India			
Remittance P. W. D. to Civil			
Transfers :—			
Total Receipts ...			
Opening Balance ...			
Grand Totol ...			

P. W. A. Form No. 80.

Government

[CHARGES

.....*Division for the month of*.....*134 F.*

Account	Reference to schedule accompanying	Amount	Remarks
Brought forward ...			
DEBT HEADS			
P. Deposits not and bearing Interest :—			
4 Personal and Temporary Deposits ...			
5 P. W. Deposits			
R. Advances bearing Interest :—			
S. Advances not bearing Interest :—			
T. Remittance :—			
Payments into Treasury by Officers of P. W. D.			
Remittances from Civil to P. W. D. ..			
Remittances from P. W. D. to Civil ...			
Transfers :—			
Total Charges ...			
Closing Balance ...			
Grand Total ...			

P. W. A. Form No. 80.

Memorandum of Miscellaneous Cash Receipts paid into the Treasury.

Balance from last month	
Receipt during month	
Total ...	
Paid into treasuries Vide Receipt, attached to Form 51.	
.....Treasury Rs.....	
.....Treasury ,, ...	
Balance remaining to be paid as explained below*	

*Here enter explanation of non-payments.

CERTIFICATE OF CASH BALANCE.

Certified (i) that the closing cash balance in the account agrees with the total of the balances recorded in the several cash Balance Reports in Form 5 (ii) that no single officer holds an imprest in excess of the sanctioned limit (iii) that all imprest holders who have to furnish security under the rules have either furnished the security or have been exempted by competent authority and (iv) that with the exceptions noted below, all temporary advances out-standing in cash accounts of the second preceding month have since been cleared.

Name	Particulars of Advance	Amount	Date on which the Advance was first made	Remarks explaining the delay in clearance

Accountant, ...*Officer,*

Dated.....*194* F. *Division*.....

NOTES:

(Vide para 563 of the P. W. A. Code)

1. The book collects under the recognized classified heads, the whole cash and stock transactions of the different sub-divisions as well as the adjustment transactions of the whole division.

2. The entries from the several sub-divisional Cash Books are first posted, and then the entries from the Transfer Entry Book are posted. After this Receipts and Issues in respect of stock transactions are posted from the Abstracts of Stock Receipts and Issues.

3. The following points should receive special attention :—

(a) The amount of each cheque entered in a Cash Book should be shown on the charges side under the head to which the payment relates and the total amount of cheques drawn should be shown as a single entry on the receipts side in the column for "Cheques of P. W. Officers."

(b) In posting the stock transactions from the Abstracts of Stock Receipts and Issues, debits (and credits) to stock which represent credits (and debits) posted in the Abstracts from the Cash Book and the Transfer Entry Book, and which are separately shown in the Abstracts Vide para 648, should be excluded as these are posted in the Abstract Book direct from the Cash Book and the Transfer Entry Book. In the vertical columns, headed "Stock" should be entered, on the receipt side, the total of the Stock Issues (corrected as above) and on the charges side, the total of the Stock Receipts (also corrected as above.)

(c) As the postings from each Cash Book or other document are completed, it should be seen that the total postings on the receipt side agree with those on the charges side, and that further, the totals of the columns headed "Cash from Treasury" agree in respect of Cash Book, and those of the columns headed "Transfers within Division" in respect of whole division, separately for Cash and Stock unless any Cash or Stock be in transit see paras 1058 and 863.

(d) Refunds of Revenue appear as charges in the initial accounts, and will therefore be posted on the charges side of the Abstract Book. As they are to be taken ultimately in reduction of revenue receipts, the totals for the month should be transferred to the receipts side as minus entries in columns for the revenue heads concerned.

(e) Similarly, receipts which are to be taken in reduction of expenditure on individual works, in progress or on establishment vide statement E of Appendix IV should be posted as receipts in the first instance under appropriate headings, and ultimately transferred to the charges side as minus entries in the columns for the heads under which the charges to be reduced are classified.

Division.

Abstracs Book *for the month*

of *Fasli.*

P. W. A. Form No 81.

NOTES (*Contd.*)

(f) Finally, it should be seen that the totals of the vertical columns agree with the totals of the relevent schedules, registers etc; or of the corresponding figures there in. Difference should be traced and set right.

4. The posting of this book, as well as of the several detailed schedules, the totals of which work up to the entries under each head in the Account-current, should be carried on daily as the transactions occur and not be delayed till the close of the month. Thus the Accountant should have at hand on the 1st of the month, a complete set of the forms of accounts required for the month, and fill in the headings in the various schedules, leaving sufficient space under each head according to the usual requirements of previous months. The opening balance of cash and of the other accounts will be filled into each account as soon as the account of the last month is closed Then suppose the entry in the Cash Book to be "Paid Mr. Ramasawmy, Assistant Engineer, Gulbargah Division," the amount will be posted under "Transfers," in the Abstract and again in detail under the appropriate head in the schedule, of debits to Transfers of the P. W. D. (Form No. 77) and so on with the entries of each day. By this plan the work at the end of the month will be reduced to little more than the operations of totalling and agreeing the various accounts and all hurry and delay will be avoided.

5. The corrections advised by the Examiner in the statement of corrections accompanying the Advice of Audit should be added or deducted after the line. "Total as per monthly Account" as the case may be and the figures as per corrected monthly Account brought out in the last line of the Abstract Book.

Sub-Division etc,	B—XIII. Interest.	F—Contribution.		XXXII—Irrigation			J—XLI Miscellaneous	P. Deposit
		XVI. Pension.	XVIII. Mansab,	Interest on Original works chargeable to revenue	Revenue on works chargeable to capital	Miscellaneous		4 Personal and temporary deposits
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
CASH.								
Divisional Office								
Total ...								
A Sub-Division.								
Total ...								
B Sub-Division.								
Total ...								
C Sub-Division.								
Total ...								
D Sub-Division								
Total ...								
Transfer Entries								
Total ...								
STOCK :—								
A Sub-Division.								
Total ...								
B Sub-Division.								
Total ...								
Total Cash Transfer entries & stock.								
Deduct refunds revenue transferred from charge side...								
Net ...								
Corrections by Examiner's Office as intimated in Advice of Audit ...								
Total as per corrected account								
Reference to Schedule Register, etc, Form No. ...	76	76	76	46	46	46	76	78

Division P. W. A. Form No. 81

Receipts during..734 F. *Receipts*

not bearing Interest		T—Remittances						Total carried over
5 P. W. D. Deposits	II Insurance Fund	Cheques of P. W. Officers	Remittances From Civil to P. W. D	Remittances From P. W. D. to Civil	Cheques Issued by Examiner	Imperial Bank	Transfers	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
78	76	51	77	77	77	77	77	

P. W. A. Form No. 81.

Receipts *Abstract Book*

Sub-Divisions etc.	Total receipts to be entered on the receipt side of the Account	Suspense Accounts				
		Purchase	Workshop suspense	Stock	Miscellaneous P. W. Advances	Total suspense
	Rs. a p.	Rs. a. p.	Rs. a p.	Rs. a. p.	Rs. a p.	Rs. a. p.	Rs. a, p.
Total ...							
Transfer Entries ...							
Total ..							
STOCK :—							
A. Sub-Division ...							
Total ...							
B. Sub-Division ..							
Total ...							
Total Cash Transfer Entries and stock ...							
Deduct refunds of revenue transferred from charge side							
Net ...							
Corrections by Examiners Office as intimated in Advice of Audit ...							
Total as per corrected account							
Reference to Schedule Register etc, Form No...		67	67 & 71		67		

Division P. W. A. FORM No. 81.

Receipts during..734 *F.* *Receipts*

Refunds to be deducted from charge side			Cash from Treasury	Letters of credit	Transfers within Division	Balances		Grand total as per cash book
		P. W. Revenue				Cash in chest	Treasury drawing account	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
							Total Transfer Entries	
							Total Stock	
Transferred to charges side		46						

P. W. A. Form No. 8.

Charges — *Abstract Book*

Sub-Divisions etc.	31 Buildings and Communications																	
	Establishment			Roads						P. W. D. Buildings								
				Original			Repairs			Total			Original			Repairs			Total		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p	Rs.	a.	p.	Rs.	a.	p.
Total ...																					
Transfer Entries ...																					
Total ...																					
STOCK :—																					
A. Sub-Division ...																					
Total ...																					
B. Sub-Division ...																					
Total ...																					
Total Cash Transfer Entries and Stock ...																					
Deduct refunds transferred from Receipts ...																					
Net ...																					
Corrections by Examiners Office as intimated in Advice of Audit ...																					
Total as per corrected Account																					
Reference to Schedule, Register etc, Form No...	78			63 or 74																	

Division P. W. A. FORM No. 81

Charges During ....73 . *Fasli.* *Charges*

Tools and plant			Total			32 Irrigation																		Total carried over		
						Establishment			Buildings									Original Communication			Construction of Irrigation works chargeable to Revenue					
									Construction			Repairs			Total											
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

P. W. A. Form No. 81.

Charges *Abstract Book*

	Total brought forward			32 Irrigation									Maintenance and repairs of works chargeable to Land Revenue			Constructions of Irrigation works chargeable to Capital			Suspense					
				Maintenance and interest on capital works			Tools and plant			Grand Total									Purchases			Workshop suspense		
	Rs.	a.	p	Rs.	a.	p	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Total ...																								
Transfer Entries																								
Total ...																								
STOCK:... ...																								
A, Sub-Division																								
Total ...																								
B. Sub-Division																								
Total ..																								
Total Cash Transfer entries & stock.																								
Deduct refunds transferred from Receipts																								
Net ...																								
Corrections by Examiners Office as intimated in Advice of Audit ...																								
Total as per corrected Account																								
Reference to Schedule Register, etc, Form No. ...				63 or 74															67					

Division P. W. A. Form No. 81.

Charges during _____ *134* **Fasli** *Charges*

Accounts			Deduct actual revenue realised less refunds	Net expenditure against grant	Pension charges	Grand Total	J.—41 Miscellaneous	Total carried over
Stock	Miscellaneous Advances	Total						
Rs. a. p.	Rs. a p,	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.
67 or 72	67			74			76	

P. W. A FORM No. 81.

Charges *Abstract Book*

	Total brought forward			P.—Deposits not bearing Interest						T—Remittances									Transfers		
				Personal and temporary deposits			P. W. D. deposits			Payment into treasury by P. W. D. Officers			Remittances from civil to P. W. D.			Remittances from P. W. D. to Civil					
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p	Rs.	a.	p.	Rs.	a.	p.
Total ...																					
Transfer Entries ...																					
Total ...																					
Stock :—																					
A. Sub-Dn. ..																					
B. Sub-Dn. ...																					
Total ...																					
Total cash, transfer entries and stock ...																					
Deduct refunds transferred from receipts																					
Net ...																					
Corrections by Examiner's Office as intimated in Advice of Audit ..																					
Total as per corrected Account ...																					
Reference to Schedule, Register etc. Form No. ...				78						77									77		

*Division*_____ P. W. A. Form No. 81

*Charges during*_____ *73 Fasli.* *Charges*

Refunds of revenue to be transferred to receipts side.		Cash from Treasury	Transfers within division	Balances		Total
				Cash in chest including imprests	Treasury drawing account	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
			Add amount of credit to "Cheques of P. W Officers" already debited to service heads concerned in the cash book			Total as per Transfer entries
					Total ...	
					Total ...	

Divisional Officer,

_____ *Division.*

NOTES.

P. W. A. FORM No. 82.

[*Vide para 569 of the P. W. A. Code.*]

Division—

Month—

Extracts from Contractors Ledger,

P. W. A. Form No 82.

Extract From Contractor's Ledger

Part I—Accounts affected by the month's transactions.

(Same as Form 43.)

Part II.—Accounts not affected by the month's transactions.

Item No.	Names of Contractors.	Month in which the account last appeared in Part I.	Balance outstanding						*Remarks.
			Debit (*i.e.*, due from contractor).			Credit (*i.e.*, due to contractor).			
1	2	3	4			5			6
			Rs.	a.	p.	Rs.	a.	p.	

Divisional Accountant.

*If any individual balance due from a contractor under the heads "Other Transactions" and "Advance payments" has been outstanding for more than three months, the No. and date of the last running account bill or other voucher relating to it should be quoted in the column for "Remarks" with an explanation of the delay in its adjustment.

Divisional Officer.

NOTES.

[Vide paras 566 and 570 of the P. W. A. Code]

1. This form serves as covering docket to the accounts for the month.

2. When a voucher does not accompany the accounts, the reason for its omission should be clearly explained and the probable date of its submission stated. With a little care; however, the vouchers can generally be submitted complete with the accounts, and cases of their non-submission should be very rare.

3. Blank returns are not required. If there are no transactions and no out-standing balances under any head, the word Nil should be entered in the column headed "No. of documents forwarded." Schedules of suspense accounts must be submitted month after month, as long as there are balances outstanding under these heads, whether there have been transactions during the month or not.

4. The Divisional Officer's countersignature to his form will be given only when he personally despatches the accounts.

5. Should the requirements of his works render the presence of the Divisional Officer at his headquarters when the accounts are due for despatch, a matter of inconvenience, the accounts may be forwarded by the Accountant, signed by him "By order." In such cases, an admission of responsibility in Form No. 84 for the accounts will be required of the Divisional Officer as soon as he can examine his books and papers. Until this certificate is received the Examiner, will not finally pass the accounts.

6. Unless the circumstances are very exceptional, the Divisional Officer should always sign his accounts himself, after thorough examination of the books and documents from which they have been compiled.

P. W. A. Form No. 83.

ACCOUNTS OF DISBURSER.

Division:—

List of accounts Submitted to Audit.

To

THE DIVISIONAL OFFICER,

.....*Division*

I have carefully examined the accounts and other documents detailed on the reverse, being the accounts of this Division for the month of and I have satisfied myself that they are in all respect correct; and all balances have been correctly brought forward from the last month; that the monthly account balances, that all other accounts which open and close with the balance do balance properly; that all accounts and statements which should agree one with the other do so agree, and that with the exceptions mentioned and explained in part II, a schedule, detail or voucher, in proper form is submitted in support of every figure in the monthly account or elsewhere, which requires to be supported by such schedules, etc.

2. In every case in which the word Nil is entered against a return in the list on the reverse, I have satisfied myself that there are neither transactions of the month nor outstanding balances of previous months in explanation of which such return is necessary.

Accountant.

No. 25, dated 17 Dhye 1325 F.

Forwarded to the Examiner,

Divisional Officer,

.....*Division.*

P. W. A. Form No. 83.

List of account submitted to Audit, for the month of **Fasli**

Form No.	Name of Document	No. of documents	Remarks.
80	Monthly Account		
46	Extracts from Registers of Revenue realised ...		
75	Schedule of Rents of Buildings and Lands (with Statements of Rents recoverable from Pay Bills Form 48)		
74	Classified Abstract of Expenditure		
64	Schedule of Works Expenditure		
73	Schedule of Establishment charges		
62	Schedule Docket of Percentage Recoveries ..		
72	Stock Account (with Sale Accounts Form 19) ...		
71	Schedule of Debits to Stock		
68/69	Schedule of Purchases		
70	Schedule of Miscellaneous P. W. Advances ...		
61	Schedule Docket (with necessary vouchers Transfer Entry Orders, Survey Reports and Sale Account tacked to each.)		
76	Schedule of credits to Miscellaneous Head of Account		
76	Schedule of Debits to Miscellaneous Head of Account		
77	Schedule of Credits to Transfers		
77	Schedule of Credits to Remmittances		
77	Schedule of Debits to Transfers		
77	Schedule of Debits to Remittances		
51	Schedule of Settlement with Treasuries (with Treasury Officer's Certificates Balances and Consolidated Treasury Receipts Form 50. ...		
78/79	Schedule of Deposits.		
65	Schedule of works (with.....Reports of Progress of Expenditure)		
66	Schedule of Takavi works (with.....accepted certificates of Taluqdars)		
82	Extract from Contractors Ledger		
18	Extract Account of Receipts of Tools & Plant ...		
14	Extract Account of Issues of Tools & Plant (with .....Survey Reports of Stores, form 18, ...Sale Accounts Form 19 and..... acknowledgments,		

Dated *F.*

Accountant.

P. W. A. Form No. 88.

Part II.—The Vouchers enumerated below do not accompany for the reasons stated against each.

Reference to Schedule Docket or Contingent bill	Voucher No.	Amount.	Reason for non-submission	Probable date of submission

NOTES.

P. W. A. Form No. 84.

[*Vide para 570 of the P. W. A. Code*]

This Form is required when the accounts for a month are not despatched under the Divisional officer's signature. It is to be forwarded to the Examiner, as soon as the Divisional officer has had an opportunity of thoroughly examining his books and the office copies of his accounts for the month. Until it reaches the Examiner's office, that office cannot give the Divisional officer an acquittance for his expenditure; the accounts cannot be passed.

Division—

Divisional Officer's Report of Scrutiny of Accounts *for the month of* _____ *1334 F.*

P. W. A. Form No 84.

After due examination of the office copies of the Monthly Account and supporting documents for the month of _____ F. which were despatched under signature of the Divisional Accountant, during my absence from headquarters I accept responsibility for the same.

2. I have initialled the office copies of the Monthly Account and the List of Account (Form 83) and a duplicate copy of the Monthly Account signed by me is attached to this report.

3. I have issued instructions for the adjustment in the next month's account, of the errors and omissions detailed below which my scrutiny of the accounts has disclosed:—

Divisional Officer,

No. *Dated* *Division*

_____ *Division.*

Enclosure: monthly Account

To

THE EXAMINER,

P. W. Accounts.

P. W. A. Form No. 85

NOTES

[*Vide para 458 of the P. W. A. Code.*]

Division

Register of Interest Bearing Securities

P. W. A. Form No. 85.

REGISTER OF

(See Chapter XXI

Item Number.	Name and designation of depositor.	For what purpose of work (quoting reference to agreement or bond).	PARTICULARS OF SECURITIES RECEIVED							Date of receipt in office.	Dated initials of the Divisional Accountant and the Divisional Officer verifying columns 1-11.
			Government Securities.				Other Securities *i.e.*, Post Office Savings Bank Pass Books or Deposit Receipts of recognised banks				
			Number.	Face.	Date of maturity.	Value at which accepted.	Name of Post Office or Bank.	Number of Account or receipt.	Amount.*		
1	2	3	4	5	6	7	8	9	10	11	12

*If the Post office Savings Bank Pass Book pertains to a security deposit recovered in instalments, no entry should be made in this interest. But if such security deposit is to be refunded before the full amount is recovered it should be treated as fully paid up

P. W. A. Form No. 85

INTEREST-BEARING SECURITIES.

para 913.

Forwarded for safe custody to Treasury			Acknowledgment of Treasury Officer.		Dated initials of the Divisional Accountant & of the Divisional Officer verifying column 13–17.	Orders sanctioning return or re-transfer of the security			Letter recalling the security if out of the office.		Treasury officer's letter with which received back.		Particulars of disposal, quoting reference to the acknowledgment of the depositor.	Dated initials of the Divisional Accountant and of the Divisional Officer verifying columns 19-26.	Remarks.
Number.	Date.	Name of Officer	Number.	Date.		Name of Officer	Number.	Date.	Number.	Date.	Number	Date.			
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28

column until the security has been fully paid up. In all cases only the original deposit should be entered here and not the and brought on the register before being refunded.

P. W. A Form No. 86

FORM No. 86.—ACCOUNT OF INTEREST-BEARING SECURITIES.

[*Vide paras 458 and 577 of of the P. W. A. Code*]

Division _____ *For the year ending Aban 134 F.*

*Item No. as per Register of Securities.	Name of depositor (with name of the work in the case of contractors).	Balance as per last account.	Fresh deposit of the year.	Total.	Deduct securities returned or re-transferred to the depositors.	Balance at the close of the year.	Reference to acknowledgements for amounts in column 6, which should be attached	Remarks
1	2	3	4	5	6	7	8	9

Divisional Accountant.

Certified that, with the exceptions noted below, all the securities shown in column 7 of this, Account or their acknowledgments by the authorised, custodians, are in my possession.

Exceptions (*with reasons*).

Divisional Officer.

*Items should be grouped separately for each of the classes of securities enumerated in paragraph 889.

NOTES.

P. W. A. FORM No. 87.

[*Vide para 575 of the P. W. A. Code.*]

1. This indent in triplicate should be submitted to the Treasury with cash whenever service stamps are required.

2. Two copies will be returned to the indenting officer duly receipted by the Treasury Officer, one of which will be submitted as a supporting voucher for service stamps charged in the contingent bill and the other retained for record.

Division.—

Indent for Service Postage Stamps.

P. W. A. Form No. 87.

مطلوبہ سرویس ٹکٹ با بتہ سنہ ۱۳ ف

اقسام ٹکٹ	تعداد	رقم	کیفیت
(۱) سرویس ٹکٹ قیمتی نیم آنہ			
(۲) ایضاً ایک آنہ			
(۳) ,, دو آنہ			
(۴) ,, چہار آنہ			
(۵) ,, ہشت آنہ			
جملہ			

مبلغ ( ) روپیہ سکہ عثمانیہ وصول ہوے ہمد آمدنی سرویس ٹکٹ کردہی کے ورق نشان ( ) پر بتاریخ سنہ ۱۳ ف جمع کئے گئے فقط

خزانہ دار

مطلوبہ سرویس ٹکٹ با بتہ سنہ ۱۳ ف

اقسام ٹکٹ	تعداد	رقم	کیفیت
(۱) سرویس ٹکٹ قیمتی نیم آنہ			
(۲) ایضاً ایک آنہ			
(۳) ,, دو آنہ			
(۴) ,, چہار آنہ			
(۵) ,, ہشت آنہ			
جملہ			

مبلغ ( ) روپیہ سکہ عثمانیہ وصول ہوے ہمد آمدنی سرویس ٹکٹ کردہی کے ورق نشان ( ) پر بتاریخ سنہ ۱۳ ف جمع کئے گئے فقط

خزانہ دار

مطلوبہ سرویس ٹکٹ با بتہ سنہ ۱۳ ف

اقسام ٹکٹ	تعداد	رقم	کیفیت
(۱) سرویس ٹکٹ قیمتی نیم آنہ			
(۲) ایضاً ایک آنہ			
(۳) ,, دو آنہ			
(۴) ,, چہار آنہ			
(۵) ,, ہشت آنہ			
جملہ			

مبلغ ( ) روپیہ سکہ عثمانیہ وصول ہوے ہمد آمدنی سرویس ٹکٹ کردہی کے ورق نشان ( ) پر بتاریخ سنہ ۱۳ ف جمع کئے گئے فقط

خزانہ دار

P. W. A. Form No. 87 (*a*.)

NOTES

1. The Register should be carefully maintained and the daily entries attested by the Accountant after verifying the actual balance of stamps with the balance shown in the Register.

2. Inspecting Officers will see that this Register is properly kept up.

Division.—

Register of Service Postage Stamps.

P. W. A. Form 87 (*a*)

Register of Service Postage Stamps for _____ 13 Fasli.

Date of issue	Number of letters	To whom addressed with station.	Weight in Tolas	Total value of stamps affixed.	Initials	Remarks

P. W. A. Form No. 88

NOTES.

A register for the sale of tender forms should be maintained in the Divisional Officer's in which all sales will be entered and the number of forms in hand as balance will be examined at the time of inspection by the Examiner.

Division.—

Register of Tender Forms sold

P. W. A. Form No. 88.

Register of Tender forms sold.

Number of Forms in hand and number received	No of Forms sold	To whom sold.	Amount realised	Balance of Forms in hand after sale.	Remarks

P. W. A. Form 89.

NOTES.

[*Vide Para 589 of the P. W. A. Code*]

1. On the occasion of a Divisional Accountant handing over charge of the accounts of a division, he should carefully reply to the several questions within, and then sign the certificate at foot. The relieving accountant should verify the replies and sign the certificate at foot. The relieving accountant should verify the replies and sign the certificate at the foot of the "remarks by the relieving officer."

2. After perusal and testing the correctness of some of the replies, the Divisional Officer should make any remarks which may be necessary in the proper column. He should then sign the certificate at foot, and forward the document to the Examiner. The latter officer will record his orders in the last column, and address the Divisional Officer when necessary.

3. When a Divisional Accountant is about to be relieved, he should fill up this form. and have it with all subsidiary statements and memos, ready for check by the Relieving Accountant on his arrival.

4. The Relieving Accountant in addition to the examination which he is required to make at the time of taking over charge should examine the replies and statements carefully after having taken over charge, and promptly report to the Examiner, any difficulties which he may discover in connection with the disposal of the terms noted therein.

Branch—

Division—

Relieved Accountant_____

Relieving Accountant_____

*Date of Transfer*_____

Forenoon or Afternoon.

Transfer Report on the Relief of a Divisional Accountant.

No. *Dated*

Forwarded to the Examiner, for information.

Divisional Officer

_____ *Division.*

Questions to be replied by a Divisional Accountant in case of transfer or relief.

N. B.—In his replies the Accountant must invariably record numbers and dates of letters when correspondence has passed.

No.	Questions to be replied to by relieved Accountant	Replies by relieved Accountant.	Remarks by relieving Accountant	Remarks by Divisional Officer	Orders by Examiner
	SUB-DIVISIONAL ACCOUNTS.				
1	Specify any case or cases in which Sub-divisional officers do not submit the monthly accounts and returns of cash stores and works, as prescribed in the Public Works Account Code. State by what date the accounts and returns that are submitted are usually received.				
	(*a*) Specially mention the state of the day-books.				
2	What accounts, if any, are over-due and what has been done in respect of these?				
	(*a*) If in any sub-division habitual carelessness has been displayed with respect to any or all accounts, the facts should be mentioned.				
3	Are any accounts submitted habitually late, and can you say why?				
	(*a*) Has any thing been done to remedy this.				

4	How do you communicate to sub-divisional officers the result of your examination of their accounts ?
	(a) Are any such communications unanswered or in office, but not disposed of ?
5	Are there any applications for letters of credit from sub-divisional officers which have not been complied with ?
	CASH ACCOUNTS OF DIVISIONAL OFFICE.
6	Up to what date is the divisional cash book posted ?
	(a) If not posted to the close of the previous day, the reasons should be stated.
7	Are the vouchers for current, and for the last month (if the accounts have not been despatched to the Examiner's Office) complete in every respect ?
	(a) Specify any missing vouchers whether of divisional, sub-divisional or imprest cash books.

8	Is the agreement between the treasury and Cash Book balances at end of last month entered in Form No. 51 Specify any difference between them, other than that resulting from uncashed cheques.
9	When were the pass books last received from the treasuries ?
10	Were the orders regarding the count of the divisional cash balances as laid down in the Public Works Account Code observed last month ?
11	To what date have the entries in the divisional Cash Book been posted into the Abstract Book ? What cash accounts, if any, of subordinates received in the office have not been posted into the Abstract Book ? Prove the accuracy of your reply by producing the last posted account of each subordinate.
12	Have the entries for last month in the Adjustment Book been posted into the Abstract Book ?

	STORE ACCOUNTS OF DIVISIONAL OFFICE.				
13	Produce all sub-divisional returns of stock from the current month, or for any month for which accounts have not been submitted to the Examiner's Office, and state which of them, if any, have not been checked, priced and completed, and posted into the Abstract Book.				
14	Has any stock been purchased without sanction by proper authority?				
15	Specify the latest returns posted into the Abstract Book, and state why later returns, if any, have not been posted.				
16	Have the returns of stock, tools and plant and road metal, for the half-year ending been despatched to the Examiner's Office? If not, state why, and in what state of progress the overdue returns now are?				
17	Up to and for what month have the current sub-divisional returns Form No. 12 been posted?				

STORE ACCOUNTS OF DIVISIONAL OFFICE—(*Contd.*)

18 Does the aggregate of the Stock Register for the last half-year agree with Part I of the stock account? If not, state the discrepancies.

19 Are the rates at which stock is being issued during the current half-year the adjusted rates as entered in Form No. 12?

(a) If in any case the rate at which issues are made do not coincide with the adjusted rate, the reason should be stated.

20 If any discrepancies found to exist at the last stock-taking still remain unadjusted specify them, and state what action has been taken, and what remains to be taken, in regard to their settlement.

21 What audit notes of Audit Officer on half yearly returns remain unanswered, and why?

WORKS' ACCOUNTS OF DIVISIONAL OFFICE.

22 What Works Abstracts are prepared in the Divisional Office?

23	Specify the works, if any the current Works Abstracts of which have not yet been posted from the last received daily (or ten-day) reports, muster rolls, Running Accounts, bills, etc., relating to such works, and state why the postings have not been made.	
	N.B.—If any daily or ten-days reports, etc., are overdue, the fact should be stated in replying to paragraph 2.	
24	Have all Works Abstracts received from the sub-divisions been completed, as far as possible, on this date ?	
25	Are there any incorrect debits to works or items of estimates made in Works Abstracts of previous months which require to be rectified ? If so, state them, and how they should be adjusted ?	
26	Are all liabilities for work done or materials supplied entered in the day books ?	
27	Do the balances of the "materials at site" account agree with the amounts shown in the Registers of Works ?	

	WORKS' ACCOUNTS OF DIVISIONAL OFFICE.—(*Contd.*)
28	In the case of completed works, are there any materials remaining at site or balances due to or from contractors which have not been cleared? If so give particulars of them, and state what steps have been taken towards their clearance.
29	Which is the latest month for which the Register of Works, Repairs and Manufactures has been posted? If in arrears specify extent and explain cause.
30	Are all the appropriations noted in the Registers of Works and Repairs, and are the indices arranged by service heads?
31	Are there any transactions under manufactures that have not been closed of the last complete working seasons?
32	Is the outturn duly noted in the Register of Manufactures?
33	Do the liabilities entered in the Registers of Works, etc, agree with the Works Abstracts.

34	If there are any balances due from contractors without adequate security specify them, and state what steps have been taken towards their recovery.
35	Are there any amounts recoverable from contractors on account of fines, losses of tools, etc., which have not been debited to their accounts in the contractors' ledger ? If so, specify them, and explain their omission.
36	Is the Register of Sanctioned Estimates and budget grants complete and up to date ?
37	Is the Contractors' Ledger posted to date? Does the accounts of each contractor include the whole of his transactions with the division including the materials issued to him by Government ? Are all the balances provable by entries on Running Accounts or other vouchers signed by contractors ?

MONTHLY ACCOUNT AND SCHEDULES.

38 What is last month for which accounts have gone to the Audit Office, and were they complete ?

(a) If not specify what the omissions are, and what arrangements have been made to supply them ?

39 Are any other, and if so, what accounts returns or vouchers due to the Examiner's Office ?

40 Produce the last correction statement dealt with, and prove its disposal. Specify later ones received (if any), and state why they have not been disposed of.

41 What audit notes from the Examiner's Office remain unanswered, and why ?

42 Specify other references from the Examiner's Office received over a week ago, that have not been disposed of and state reasons for delay in disposal.

43	Are there any divisional statements of objectionable items, from the Superintending Engineer or the Examiner's Office which have not been disposed of? If so, state to what month's accounts they relate, and why they have not been disposed of.		
44	Draw up a memorandum for the information of the relieving accountant, explaining all items in the latest objectionable items statement which have not been settled.		
45	Are there any works completed, suspended or in progress, without, or in excess of sanctioned estimates, or appropriations which have been omitted from the objectionable items statements? If so, specify them, and explain why they were not entered in the statements and what action has been taken towards regularizing the irregularities existing in connection with them?		
46	Are there any completion statements due for works completed? If so, particularize them and, state what action been taken towards ensuring their submission?		

MONTHLY ACCOUNTS AND SCHEDULES....(*contd.*)

47 What transfer debits or credits received by you remain unaccepted ?

(*a*) State what prevents their acceptance.

48 Have all transfers by this division on account of other divisions been duly intimated to the officers concerned, and have acceptances been received for all ? If not, specify those awaited.

49 Have all accepted debits or credits been entered in the Transfer Entry Book ? Are all adjustments (other than transfers) similarly posted ?

50 Prepare a memo, for your successor showing the action necessary upon every item in the following schedules:...

Stock purchases

Miscellaneous advances

Deposits

(*a*) Mention here any items of a peculiar nature.

51	If the Register of Buildings and Lands let and available for rent complete? Does it include every building in the division, whether rented, occupied free of rent or available for rent? If not mention the buildings omitted, (a) Give reference to correspondence regarding items in arrears. (b) State whether the authority for allowing a building to be occupied free of rent is quoted in each instance, and if not mention omissions.
52	Have the list of officers occupying public buildings been despatched to the treasury officers (Civil Department), for recovery of rent due to end of preceeding month?
	ESTABLISHMENT WORK.
53	Have salary bills, with the monthly report of non-gazetted officers on leave, and travelling allowance bills for the last month been prepared and despatched to Examiner's Office? If not, state why, and in what stage of progress they are.

ESTABLISHMENT WORK.. (*contd.*)

54 What disallowance lists remain with you unreplied to, and what delays their disposal ?

55 Are there any pension applications under disposal ? If so ; name them,

MEASUREMENTS.

56 Specify the cases, if any, in respect of which the orders contained in the Public Works Account Code regarding measurements are not observed.

57 What particulars of measurements do you get with bills and muster rolls and how do you check them ?

MISCELLANEOUS.

58 State in a separate memo, what other returns in addition to those referred to above, are prepared by you and enter due dates.

(a) Are any such returns overdue ? If so, which, and what has occasioned the delay ?

59	What is the number of the last standing order to the Code received? What standing orders remain to be posted into the Code?
60	What are the numbers of the last circulars received, and have they been entered in their respective files, and noted in the Code?
61	Give a list of the service books of subordinates and office establishment in your charge:
62	Is the Register of Buildings and Lands in charge of the Divisional Officer posted complete up to date?
63	Are there any letters sent or references made more than a fortnight ago requiring replies, which have not yet been received? If so specify them.
64	Are all the accounts and records in your charge properly arranged and completed?
65	Prepare a memo, if necessary, detailing any circumstances connected with the accounts of the office which you desire to record, and which the foregoing questions do not cover.

Certified that I have carefully tested the correctness of the relieved officer's replies and find them correct with the qualifications stated, above in this column.

I acknowledge the receipt of the separate memos; referred to as having been attached by the relieved accountant.

Certified that I have tested the remarks in the preceding columns, and that, with the exceptions noted by me above, I have found them to be correct.

Name

Rank

Relieved Accountant.

Date

Name

Rank

Relieving Accountant.

Date

Divisional Officer.

Dated

Examiner.

Dated.

NOTES

1. This report should be made by the relieving Sub-Divisional Officer as soon as the transfer has been completed. The Relieved Sub-Divisional Officer should peruse and explain any points which appear necessary.

2. If, owing to any cause the transfer cannot be carried out strictly in accordance with the orders of the Code, the cause should be explained.

3. The Divisional officer, on receipt of the report will have the papers examined by this office books, and the result, if satisfactory, should be noted, or, if not, he should state in his remarks the further steps taken by him.

4. This report is to be forwarded to the Superintending Engineer for his orders.

5. The Sub-Divisional Officer to be relieved shouldhave ready on the arrival of his successor :—

1st. Receipts in duplicate for all cash, instruments, stores, materials. etc.

2nd. Measurements of the total quantity of the work executed on works in progress.

3rd. A list of office records, account books etc,

4th A list of all works in progress and memorandum of orders to be attended to.

5th. A list of all petty contracts in force in the sub-division.

6th. Unless under special orders to the contrary received from the Divisional Officer the Relieved Sub-Divisional Officer will not leave the Sub-Division until the transfer has been completed, and this report has been submitted to the Divisional officer.

P. W. A. Form No. 90.

H. E. H. THE NIZAM'S GOVERNMENT

Branch —

Division —

Sub-Division —

Transfer Report, or report on the relief of a Sub-Divisional Officer,

Relieved Sub-Divisional Officer.

Name.....

Rank.....

Date of relief.....

(*Forenoon or afternoon*)

No.....Dated.....

Forwarded to the Divisional Officer.....
.....Division, with replies by undersigned and remarks of the Relieved Sub-Divisional Officer duly filled in.

Relieving Sub-Divisional Officer.

No.....Dated.....

Forwarded to the Superintending Engineer .....Circle, with remarks by the undersigned.

Divisional Officer,

No.....Dated.....

Returned to the Divisional Officer

.....Division, for record

Superintending Engineer.

.....*Circle.*

Questions to be replied by a Sub-Divisional Officer in case of Transfer or Relief, all necessary information being supplied by the Relieved Officer.

No.	The Relieving Sub-Divisional Officer will enter in the next column specific replies to each of the questions in order, with such further remarks as may be necessary	Replies by relieving Sub-Divisional Officer	Explanations by Relieved Sub-Divisional Officer	Remarks by Divisional Officer	Orders of the Superintending Engineer
1	Does the cash received by you accord with the balance of the Sub-Divisional (or Imprest) cash book? (*a*) If not, explain the difference.				
2	Are there any imprest-holders subordinate to the sub-division? (*a*) If so, state the amount of each such imprest. (*b*) Were receipts for the full amount of imprest received by you signed by the several imprest-holders?				

Are there any vouchers or other accounts due to the Divisional officer's Office not yet submitted ?	
(a) If so, particularize them.	
(b) Explain what delays their submission.	
Did you receive a list of the accounts, contract certificates, note books, measurment books and other documents relating to the work of the sub-division which were in the possession of your predecessor ?	
(a) Did you receive all the documents mentioned in the list ?	
(b) If not, state what were deficient.	
(c) Is the cash book or counterfoil of impress account written up to date, are the entries full and clear, all the columns filled in, and are all the documents free from alternations and erasures ?	

Questions to be replied to by a Sub-divisional Officer in case of Transfer or Relief a necessary information being supplied by the Relieved Officer.

No.	The Relieving Sub-Divisional Officer will enter in the next column specific replies to each of the questions in order, with such further remarks as may be necessary	Replies by Relieving Sub-Divisional Officer,	Explanations by Relieved Sub-Divisional Officer.	Remarks by Divisional Officer	Orders of the Superintending Engineer.
5	Did you receive a memorandum from the relieved officer giving a sufficiently detailed account of the works in progress ?				

(a) Have you received estimates and drawings of all the works in progress ?	
Do the measurement books and other documents show the quantity of work executed on all works in progress to end of the previous month ?	
(a) What steps did you take to test the accuracy of the measurements or total quantities of work thus shown to have been done ?	

Questions to be replied by a Sub-Divisional Officer in case of Transfer or Relief, all necessary information being supplied by the Relieved Officer.

No.	The Relieving Sub-Divisional Officer will enter in the next column specific replies to each of the questions in order, with such further remarks as may be necessary	Replies by relieving Sub-Divisional Officer	Explanations by Relieved Sub-Divisional Officer	Remarks by Divisional Officer	Orders of the Superintending Engineer
7	(*b*) What was the result ?				
	What works were examined by you ?				
	(*a*) Did you see reason to object to any of the work executed by your predecessor ?				
	(*b*) If so on what grounds ?				
8	At what intervals are labourers paid, and are there any arrears due of more than a month's standing ?				
	(*a*) What explanation is given of the delay in paying up ?				

Are daily (or ten-day) reports and nominal muster rolls kept up regularly for all works executed by departmental agency ?	
(a) Do the daily (or ten-day) reports show the distribution of labour and materials by sub-heads of works, in all cases of work estimates to cost more than Rs..... each ?	
(b) Have the reports for the period just closed been submitted to the officer in whose office the works abstracts are written up.	
(c) Are the daily (or ten-day) reports and the muster rolls for the current period posted up to date ?	
(d) If the works abstracts are written up in the sub-divisional office, are they also posted up to date ?	

Questions to be replied to by a Sub-divisional Officer in case of Transfer or Relief all necessary information being supplied by the Relieved Officer.

No.	The Relieving Sub-Divisional Officer will enter in the next column specific replies to each of the questions in order, with such further remarks as may be necessary	Replies by Relieving Sub-Divisional Officer,	Explanations by Relieved Sub-Divisional Officer.	Remarks by Divisional Officer	Orders of the Superintending Engineer,
10	Did you receive list of all stores in the sub-division, and of all materials both on the stock register and charged to works ?				
	(*a*) Have you carefully measured or counted the whole of the materials and stores both in stock and at site of works, for which you have given a receipt, and satisfied yourself as to the correctness thereof ?				
	(*b*) Does the result of your measurement accord with the list rendered to you by the Relieved Officer?				
	(*c*) Are the accounts of daily receipts and issues, Form Nos. 8, 13 & 14 written up to date and kept separately for stock and tools and plant?				

Does the quantity of road metal, for which you have given a receipt, accord with the quantities shown in the sub-divisional statement of road metal?	
(a) If not, state the difference.	
(b) What steps were taken by you to test the quantity for which you have given a receipt?	

Questions to be replied by a Sub-Divisional Officer in case of Transfer or Relief, all necessary information being supplied by the Relieved Officer.

No.	The Relieving Sub-Divisional Officer will enter in the next column specific replies to each of the questions in order, with such further remarks as may be necessary	Replies by relieving Sub-Divisional Officer	Explanations by Relieved Sub-Divisional Officer	Remarks by Divisional Officer	Orders of the Superintending Engineer
12	Is the material of all kinds of good and useful quality ? (*a*) If not, have you noticed what is of bad quality, or unserviceable on the receipt granted by you ? *N. B.* This question is for road charges only				
13	Have you made enquiry as to whether there are any amounts claimed or claimable by contractors or others for work done or material supplied which claims are not shown by the accounts of the sub-division ?				

(a) And with what result ?	
Have you received a list of all contractors and petty contractors in the subdivision, with a memorandum showing the nature of their contracts and agreements and also of the rates to be paid to them for each description of work ?	

Questions to be replied to by a Sub-divisional Officer in case of Transfer or Relief all necessary information being supplied by the Relieved Officer.

No.	The Relieving Sub-Divisional Officer will enter in the next column specific replies to each of the questions in order, with such further remarks as may be necessary	Replies by Relieving Sub-Divisional Officer,	Explanations by Relieved Sub-Divisional Officer.	Remarks by Divisional Officer	Orders of the Superintending Engineer.
15	Have you examined the accounts of all contractors and petty contractors ? Did the quantities of work shown to have been done by each accord with the measurements of work done as tested by you ? (*b*) Are there any arrears due to contractor of long standing, and what explanation is given for the delay in paying them up ?				
16	What advances to contractors and others are outstanding in excess of work done or materials delivered ?				

(a). What record is kept of such advances ?	
(b) What security is held for such advances ?	
17 What steps were taken by you to ascertain whether the petty contractors and others acknowledged the correctness of these accounts as balanced at the end of the last month ?	

Questions to be replied by a Sub-Divisional Officer in case of Transfer or Relief, all necessary information being supplied by the Relieved Officer.

No.	The Relieving Sub.Divisional Officer will enter in the next column specific replies to each of the questions in order, with such further remarks as may be necessary	Replies by relieving Sub-Divisional Officer	Explanations by Relieved Sub-Divisional Officer	Remarks by Divisional Officer	Orders of the Superintending Engineer
18	If you have not been able to examine the whole of the Sub-division, state what out-stations or works have still to be examined by you ? (*a*) When do you expect to be able to report the result of such examination ?				

19	Is any man employed in the Sub-division whose pay is charged to works, but who is not solely employed on the work to which his pay is debited ?	
20	Name the subordinates of the Sub-division for whom travelling allowance is regularly drawn and the means of locomotion maintained by them.	

Questions to be replied to by a Sub-divisional Officer in case of Transfer or Relief all necessary information being supplied by the Relieved Officer.

No.	The Relieving Sub-Divisional Officer will enter in the next column specific replies to each of the questions in order, with such further remarks as may be necessary	Replies by Relieving Sub-Divisional Officer,	Explanations by Relieved Sub-Divisional Officer.	Remarks by Divisional Officer	Orders of the Superintending Engineer.
	General Remarks (*a*)				
	(Here note any points not specially referred to above which you may consider as calling for attention remarks).				

Relieving Sub-Divisional Officer.	Relieved Sub-Divisional Officer.	Divisional Officer.	Superintending Engineer.
Station			
Date	Date	Date	Date

P. W. A. Form No. 91

ANNUAL CERTIFICATES OF BALANCES.

(See paragraph 572 of the P. W. A. Code)

For the year ended 30th Aban 13 F.

Certificate No. 1—Stock.

A— Manufacture.—Certified (1) that the closing balance of Rupees ——— in the accounts of the head "Manufacture" for Aban F., consisted, with the exceptions noted below, only of the unadjusted charges upon operations in progress, (2) that all outturn from the operations has been duly brought to account, and (3) that the closing balance does not relate to any operations the accounts of which, should have been closed and adjusted during the previous twelve months.

B—Land Kilns, etc.,—Certified (1) that the closing balance of Rupees——— in the accounts of the head "Land Kilns, etc," for Aban F., consists of the items enumerated below, (2) that all charges recoverable from other heads of account under rule or order have been duly credited to this head during the year, and (3) that the balance in respect of each item represents, in my opinion, at fair residue which the operations of the coming seasons may be reasonably expected to bear at the prescribed rates of recovery :—

Item No.	Particulars	Total number of years in which the capital account is to be cleared.	Year in which the capital charges were first incurred	Gross Capital Chargeable to end of year			Total credits on account of recoveries to end of year			Balance outstanding at end of year	Remarks
				To end of previous year	During year	Total	To end of previous year	During year	Total		
				† Rs.	† Rs.	† Rs.	† Rs.	† Rs.	† Rs.	† Rs.	

† In nearest rupees only.

P. W. A. Form No 91.

FORM No. 91—*contd.*

C—Other Sub-heads—Certified (1) that the closing balance of Rupees ———, under the head "Other subhead," in the Stock Account for Aban F., represents the value of Stock Materials, detailed quantity accounts whereof have been maintained in accordance with the prescribed procedure, and (2) that, with the exceptions noted below, none of the materials stocked are in excess of the probable requirements of the works of the division for the subsequent * twelve months :...

Item No.	Particulars	Value	Remarks
		† Rs.	
1	Unserviceable Stock ... ... (No details required.)		(State the steps taken to obtain the neccessary sanction to write off the loss.)
2	Serviceable Stock in excess of the requirements of the next Twelve months, but which in my opinion it is neccessary to keep in reserve. (No details required.)		
3	Surplus Stock, *i. e.*, serviceable materials which are available for sale or transfer. (No details required.)		As per separate list forwarded to the Superintending Engineer for orders under cover of letter No. ,dated
	Total ...		

† Or any other period that the Government may have prescribed.

† In nearest rupees only.

Certificate No 2.—Workshop suspense.

Certified (1) that the closing balance of Rupees ———, in the accounts of the head "Workshop Suspense" for Aban F., consists of the adjusted charges for labour and materials on the undermentioned jobs in progress, which for the reasons noted against each, it was not possible to adjust in the accounts for Aban F., as required and (2) that action has been taken to ensure their clearance in the Supplementary Account.

Certificate No. 3...Other Suspense Accounts and Deposits.

Certified (1) that the closing balances of the accounts named in the margin (as specified against each) for Aban F., have been reviewed in detail, (2) that no items are included therein which under rule do not pertain to the account concerned, (3) that with the exceptions noted below, none of the items, in view of the period it has been outstanding or of any other circumstances which may diminish the chance of its recovery, calls for any special action to effect clearance, and (4) that, in respect of the exceptions specified, necessary action is being taken under my orders.

Purchases...Credit balance of Rupees———

Miscellaneous P.W. Advances,...Lebit balance of Rupees———

Deposits...Credit balance of Rupees———

FORM No. 91 *contd.*

CERTIFICATE No. 4.—WORKS ACCOUNTS

A.—General—Certified (1) that the accounts of all works, the actual construction of which is completed, have been closed as far as possible, and (2) that in cases in which the accounts of such works have still to be kept open, arrangements have been made to ensure that no further charges will be incurred without my permission as required.

B.—Meterials—Certified (1) that in respect of each work in progress in the accounts of which the suspense head "Materials" is being operated upon, a report of valuation in Form 37 has been prepared as for as 30th Aban F., and reviewed by me, (2) that the statement below sets forth the calculated value of the unused materials at site of works and the resnlts of the last verification of materials, and (3) that the unused balances represent, in all cases, the value of the materials intended for the actual requirements of the works concerned :—

Serial No.	Full name of work	Paper balance of Materials Account (as per line C. of Form 37) on 30th Aban F.	Value of the difference between the paper balance and the actual balance, as at the time of the last verification	Amount of that portion of the difference referred to in column 4 which has been adjusted	† Date of last verification	Remarks briefly explaining delays in adjustments, & steps taken to adjust the outstanding balances
1	2	† 3	† 4	† 5	6	7
		Rs.	Rs.	Rs.		

† In nearest rupees only.

† If the materials relating to a work were not verified during the previous twelve months, the reasons for the commission should be recorded in this column.

P. W. A. Form No. 91

FORM No. 91—*contd.*

FORM No. 91...*contd.*

C.—Contractors and Labourers :—Certified (1) that the closing balances of the accounts of "Contractors" and "Labourers," as maintained in Registers of Works in respect of works the accounts of which were open on the 30th Aban F., were as detailed below, (2) that the total of the Contractors' balances as shown in certificate (I) has been reconciled by the Divisional Accountant with the total of the balances in the Contractors' Ledger, (3) that the Labourers' balances have been similarly reconciled by the Sub-divisional officers concerned with the relevant records of unpaid wages, (4) that there has been no abnormal delay in closing or adjusting the accounts of contracts which are no longer in operation, (5) that all "Secured Advances" are covered by duly executed indentures in Form 31 which I have seen are in existence in the divisional office, and (6) finally, that none of the other outstanding debit balances represent any overpayments, or have become or are likely to be irrecoverable :—

Serial No.	Full Name of work	DETAIL OF BALANCES				Remarks
		Contractors			Labourers	
		Advance payments (Debits)	Secured advances (Debits)	Other transactions Debits / Credits		
		† Rs.	† Rs.	† Rs.		
	Total ...					

† In nearest rupees only.

NOTE :— (*a*) No advances are permissible If in any special case P.W D. obtains sanction of Finance Department, and make payments, such advances as well as any unathorised advance made should be entered in colum No. 3.

(*b*) Secured advances means payments for materials at site.

P. W. A. FORM No. 91

FORM No. 91...*concld.*

CERTIFICATE No. 5...ARREARS OF REVENUE

Certified (1) that the Register of Rents of Buildings and Land, and other records of assessment and realisation of revenue, for the year ending 30th Aban F., have been reviewed in detail and that all immoveable poperties belonging to the division which are available for setting out, and other important sources of revenue, are entered in the relevant registers with full particulars, (2) that adequate action is being taken under my orders in respect of revenue which remains unrealized for more than one month by reason of delay on the part of the tenant or other person concerned, and (3) that there are no arrears which have become, or are likely to be irrecoverable.

Divisional Accountant

*Date*_____

Divisional Officer.

*Date*_____

Form No. 91,

P. W. A. Form No. 92.

NOTES

(*Vide para 532 and 533 of the P. W. A. Code*)

1. Strike out the Form No. of any document not forwarded, submission being uneccessary. If any document due is not ready, suitable note of explanation for delay and the probable date of its submission should be recorded against it in the column for "Remarks,"

Division —

Sub-Division —

Month —

List of Monthly Sub-Divisional Accounts.

P. W. A. Form No. 92.

List of Monthly Sub-Divisional Accounts.

Division———— *Month*———— *F.* *Sub-Division*————

Form No.	Name of Document	No. of Document	Remarks
9	Abstract of Stock Receipts with		
8	Extracts from Register of Stock Receipts		
10	Abstract of Stock Issues with		
8	Extract from Register of Stock Issues		
7	Receipted Invoices and other Vouchers		
18	Survey Reports		
13	Account of Receipts of Tools and Plant		
14	Account of Issues of Tools and Plant with		
7	Receipted Invoices and other acknowledgments in support of the above		
18	Survey Report relating to above		
93	Detailed lists of Works Abstracts A. with		
33	Works Abstracts A. for Major work etc., ...		
35	Detailed statement of materials		
36	Out-turn Statement of Manufacture		
53	Transfer Entry orders		
93	Detailed lists of works Abstracts B. with		
34	Works Abstracts B. for minor works		
53	Transfer Entry Orders		
93	Detailed list of "Petty works Requisition and Accounts" with...		
32	Petty Works Requisitions and Accounts		
53	Transfer Entry Orders		
53	Other Transfer Entry Orders		

Forwarded to the Divisional Officer.

Dated———— *F.* *Sub-Divisional Officer.*

P, W. A Form No. 93.

NOTES.

(Vide para 532 of the P. W. A. Code)

Division —

Sub-Division —

Month —

Works Abstract **A for Major Works.** / **B. for Minor Works.**

Detailed List of———————

Petty works Requisitions and Accounts.

P. W. A. Form No. 93.

Works Abstracts — A. for Major Works / B for Minor Works

Detailed List of _____

Petty works Requisitions and Accounts.

Division _____ *Month* _____ *F. Sub-division* _____

Serial No.	Full Name of Work as given in the Estimate	Accompanied by		
		Detailed Statement of Materials (Form 35)	Out-turn Statement of Manufacture (Form 36)	Transfer Entry orders (Form 53)

Sub-Divisional Officer.

P. W. A. Form No. 94.

NOTES.

[Vide para 543 of the P. W. A. Code.]

Division —

Period —

Register of Miscellaneous Recoveries.

P. W. A. Form No. 94.

Register of Miscellaneous Recoveries

For the period _____ *to* _____ *Division* _____

Item No.	No. and date of authority ordering recovery	Substance of order				Dated initials of Divisional Accountant	Note of Recoveries Made Against Each Order				Dated Initials of Divisional Accountant	Remarks
		Nature and particulars of recovery and of the account concerned	From whom due	Amount recoverable	Due date or dates of recovery		No. of Voucher or Account	Month	Amount	Progressive total of recoveries		

P. W. A. Form No. 95.

NOTES

[*Vide para 592 of the P. W. A. Code*]

Division —

Period —

Memo of the Review of Registers Books and Accounts.

P. W. A. Form No. 95.

Memo of the Review of _____ for year _____ F

Month of Account	Dated Initials of		Remarks
	Divisional Accountant	Divisional Officer	
Azur			
Dai			
Bhymon			
Isfandar			
Furwardi			
Ardibehist			
Khurdad			
Thir			
Amerdad			
Sherawar			
Mehir			
Aban			
Supplemental Accounts ...			

P. W. A. Form No. 96.

NOTES

[*Vide para 592 of the P. W. A. Code*]

Division —

Register of Destruction of Records

P. W. A. Form No. 96.

Register of Destruction of Records

Division——————

Item No.	Description of Records to be Destroyed			Sanction to Destruction		Date of destruction	Dated signature of the Officer witnessing destruction	Remarks
	Name of document	Volume or size	Period to which the records relate	Reference to rule correspondence	Dated initials of the Divisional Officer			

P. W. A. Form No. 97.

Confidential Report on the work and Conduct of Divisional Accountants.

(See Appendix 1 Para 15)

Name of the Divisional Accountant.

Division in which employed.

Period to which the report relates.

N. B.—The Divisional Accountant is responsible that, whenever the submission of a report falls due under the rule quoted above, he gives timely notice of it in writing to the Divisional Officer and invites his special attention to the rule).

No. *dated*

Forwarded to the Examiner

Divisional Officer.

_____ *Division.*

P. W. A. Form No. 97.

CONFIDENTIAL.

BRANCH.

Report on the Work and Conduct of the Divisional Accountants.

*Name in full*_____ *Rank*_____

Official years	Proficiency in							Character and Habits					General Remarks	
	Engineering	Surveying and Levelling	Drawing	Office work and Accounts	Execution of work- (1) Efficiently (2) Economically (3) Rapidly	Urdu	Riding, Cycling	General physique & if of active habits	(1) Judgement (2) Intelligence (3) Tact (4) Temper	Ability to command and deal with subordinates	Ability to obtain & control labour	General trustworthiness and zeal	By Divisional Officer	By Superintending Engineer

*Dated*_____ _____ *134 Fasli.*

Divisional Engineer,
Branch,
_____ *District.*

P. W. A. Form No. 98.

NOTES.

1. Indent for forms will be made on printed forms and on form of accounts except these mentioned in the form of indent will be supplied.

2. Indents for divisional forms and accounts will be sent to the Examiner either yearly or half yearly, *i. e.*, in Azur or Khurdad of every year.

3 Waste of forms should be discouraged. The practice of putting away registers with only 20 or 30 folios used should not be encouraged.

Division _____

Indent for P. W. A. Printed forms. of accounts.

Transmitted to the Accountant-General, P. W. Audit Branch, for compliance as
No. Dated

(The form given below is to be carefully filled up by the indenting officer, specifying the route and mode of carriage by which the forms are to be sent)

To the

of

at

care of

To be forwarded by.....

Indent for printed forms of Accounts.

No. of forms	Description of forms	Stock in hand	Number now required	Remarks.
1	Divisional and Sub-Divisional Cash Book (bound 150 pages large)			
2	Imprest Cash Book (Bound 100 pages)			
3	Receipt for payments to Government (bound 100 forms) ...			
4	Treasury Remittance Book (bound 100 pages)			
5	Cash Balance Report			
6	Public Works Cheque			
7	Indent for Stores. (bound 100 pages)			
8	Register of Stock $\frac{\text{Receipt}}{\text{Issues}}$ of materials			
9	Abstract of Stock Materials Received			
10	Abstract of Stock Materials Issued			
11	Half yearly Balance Return of Stock			
12	Half yearly Register of Stock			
13	Account of Receipts of Tools and Plant			
14	Account of Issues of Tools and Plant			
15	Register of Tools and Plant			
16	Statement of Receipts, Issues and Balances of Road Metal (bound)			
	Do Do (unbound) ..			
17	Road Metal Rate Book (bound 50 pages) ...			
18	Survey Report of Stores (half sheet) ...			
19	Sale Account (full sheet) ..			
20	Pay Bill of Gazetted Officers			
20 (a)	Pay Bill of Non-Gazetted Officers			
20 (b)	Absentee Statement			
20 (c)	Periodical Increment Certificate			
20 (d)	Statement of Deductions on account of State Insurance ...			
20 (e)	List of deductions of mansab salary			
20 (f)	Statement of repayment of Loans			
20 (g)	Acquittance Roll			
20 (h)	Travelling Allowance Bill Part I.			
20 (h)	Abstract of Travelling Allowance bill Part II.			
20 (i)	Contingent bill			
20 (j)				
20 (k)				
20 (l)				
20 (m)				

No. of forms	Description of forms	Stock in hand	Number now required	Remarks.
21	Muster Roll (half sheet) ...			
	Do (full sheet) ...			
	Do (inner sheet) ...			
	Do (weekly) ...			
21 (a)	Daily Report of Labour (bound 100 pages) ...			
22	Casual Labour Roll			
23	Measurement Book ... (Bound) .			
23 (a)	Standard Measurement Books			
23 (b)	Register of Measurement Books (Bound) ..			
24	First and Final Bill ... (half sheet) ..			
25	Running Account Bill—A. ... (full sheet) ...			
	Do Do (half sheet) ...			
26	Running Account Bill—B. (full sheet) ..			
	Do Do (half sheet) ...			
27	Running Account Bill—C. (full sheet) ...			
	Do Do (half sheet) ...			
28	Hand receipt (bound 100 Forms)			
29	Pay Bill of Work Charged Establishment			
30	Account of Petty Contractors			
31	Indenture for Secured Advances			
32	Petty Works Requisition and Accounts			
33	Works Abstract A.— For Major Works (full sheet) ..			
34	Works Abstract B.—Minor Works (full sheet) ...			
35	Detailed statement of expenditure of materials compared with estimated requirements			
36	Outturn statement of Manufacture			
37	Report of value and verification of unused "Materials" ..			
38	Register of clearance of suspense account "Materials." ..			
39	Workslip			
40	Register of Works A. for Major Works (Bound 100 Pages) ...			
41	Register of Works B. for Minor Works (Bound 50 folios) ...			
42	Register of Manufacture ... ... (Bound 50 folios) ...			
43	Contractor's Ledger			
44	Detailed Completion Report (full sheet) ...			
	Do Do (half sheet) ..			
45	Completion Statement of Works & Repairs			
45 (a)	Completion Certificate of Original Works			

No. of forms	Description of forms	Stock in hand	Number now required	Remarks
45 (b)	Completion Certificate of Repairs			
46	(1) Register of Revenue Realized			
	(2) ,, Refund of Revenue			
	(3) ,, Receipts & Recoveries on Capital Account ...			
	(4) ,, Recoveries on Revenue Account			
47	Application for Letters of Credit (Bound 30 pages) ...			
47 (a)	Register of Appropriations (Bound 50 pages) ...			
47 (b)	Application for re- appropriations of grants			
	Do Do (Smaller forms) ...			
48	Statement of Rents recoverable from Pay Bills			
49	Register of P. W. D. Buildings and Lands			
50	Consolidated Treasury Receipt			
51	Schedule of Monthly settlement with Treasuries			
51 (a)	Treasury Balance Certificate			
52	Register of $\frac{\text{Cheque}}{\text{Receipt}}$ Books (50 pages) ...			
53	Transfer Entry Order (Bound 50 pages) ...			
54	Transfer Entry Book (Bound 50 pages) ...			
55	Advice of Transfer $\frac{\text{Debit}}{\text{Credit}}$ (Bound 50 pages) ...			
56	Acceptance of Transfer $\frac{\text{Debit}}{\text{Credit}}$ (Bound 100 pages) ...			
57	Register of Transfers awaited (Bound 50 pages) ...			
58	Register of sanctions to fixed charges (Bound 50 pages) ...			
59	Register of Miscellaneous sanctions (Bound 50 pages) ...			
59 (a)	Register of sanctions to estimates (Bound 50 pages) ...			
59 (b)	Return of sanctions to Major and Minor works (Bound 100 pages) ...			
60	Register of Divisional Accountants Audit Objections (Bound 100 pages) ...			
61	Schedule Docket			
62	Schedule Docket for percentage Recoveries			
63	Schedule of works expenditure (Office copy)			
64	,, ,, ,, ,, (Fair copy)			
	,, ,, ,, ,, (inner sheet)			
65	Schedule of Deposit Works			
	Do Do (inner sheet)			
66	Schedule of Takavi Works			
67	$\frac{\text{Suspense}}{\text{Deposit}}$ Register			

No. of form	Description of forms	Stock in hand	Number now required	Remarks.
68	Schedule of purchases			
	Do Do (inner sheet)			
69	,, ,, ,, (Alternative form)			
	Do Do (inner sheet) ...			
70	Schedule of Miscellaneous P. W. Advances			
	Do Do (inner sheet) ..			
71	Schedule of Debits to Stock			
72	Stock Account			
73	Schedule of Establishment charges			
74	Classified Abstract of expenditure			
75	Schedule of Rents of Buildings and Lands			
76	Schedule of $\frac{\text{Debits}}{\text{Credits}}$ to Miscellaneous Heads			
77	Schedule of $\frac{\text{Debits}}{\text{Credits}}$ to $\frac{\text{Remittances}}{\text{Transfers}}$			
78	Schedule of Deposits			
79	,, (Alternative form)			
80	Monthly Account (Bound) ..			
81	Abstract Book			
82	Extract from contractor's Ledger			
83	List of accounts submitted to audit			
84	Divisional Officer's Report of scrutiny of Accounts ..			
85	Register of Interest bearing securities (Bound) ..			
86	Account of ,, ,, ,, ...			
87	Indent for service Postage stamps			
87 (a)	Register of service Postage Stamps (Bound 50 pages) ..			
88	Register of Tender Forms sold (Bound 50 pages) ...			
89	Transfer Report on the relief of a Divisional Accountant ...			
90	Transfer Report on the relief of a Sub-Divisional Officer. ...			
91	Annual certificate of Balances			
92	List of monthly Sub-Divisional Accounts			
93	Detailed List of $\frac{\text{Work Abstracts} \frac{\text{A—For Major Works}}{\text{B—For Minor Works}}}{\text{Petty Works, Requisition and Accounts}}$			
94	Register of Miscellaneous Recoveries (Bound 100 pages) ...			
95	Memo of the Review, of Registers Books and Accounts ...			
96	Register of Destruction of Records (Bound 100 pages) ...			

No. of Fosms	Description of forms	Stock in hand	Number now required	Remarks.
97	Confidential Report on the work and conduct of Divisional Accountant			
98	Indent for P. W. Account Form			
	CAPITAL & REVENUE ACCOUNT FORMS.			
1	Capital and Revenue Account			
2	Capital Account			
3	Revenue Account			
4	Interest Account			
5	Account of Indirect Charges			
6	Statement comparing charges to date with Sanctioned Estimates			
7	Capital and Revenue Account of Residences			
8	Statement showing the Financial Results of Irrigation under Productive and unproductive Works			
	OTHER FORMS			
1	Last Pay Certificate Form			
2	Application for Leave			
3	Bond to be executed by Agents for drawing Leave Allowance ...			
4	Register of Menials (Bound 100 pages) ...			
5	Do Incumbents of Cheques (Bound 100 pages ...			
6	Do Service Book (Bound 100 pages) ...			
7	Stock Abstract Book (Bound) ..			
8	Stock Account Current			
9	Treasury Pass Book			
10	Chalan Forms			
11	Treasury Remittance Book			
12	Detailed Statement of Permanent Establishment ...			

CAPITAL AND REVENUE ACCOUNTS

FORMS

CAPITAL AND REVENUE ACCOUNT FORM No. 1

Administrative Accounts

General Abstract of Financial Result Showing the Estimated cost of construction of Major Works, Interest on the Direct Capital

No.	Name of Project	Cost of construction as now estimated			Capital Outlay						Receipt During ....F,	Interest charges
					During.....Fasli			To end of.....Fasli.				
		Direct charges	Indirect charges	Total	Direct Charges	Indirect Charges	Total	Direct Charges	Indirect Charges	Total		
1	2	3	4	5	6	7	8	9	10	11	12	13
	Praductive works	Rs.a.p.	Rs.a.p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs a. p	Rs. a p.	Rs. a p.	Rs. a. p.	Rs.a.p.
	Total Productive Works ...											
	Protective Works ...											
	Total Productive works ...											
	Grand Total ...											

for the year_____ Fasli H. E. H. THE NIZAM'S GOVERNMENT,

the Capital Outlay thereon, the Revenue derived therefrom, the Working Expenses and the Simple Outlay on those Works.

Working expenses during .....F.		Net result excluding Interest (difference between Revenue and working expenses)				Simple interest during ..... F.	Net Result including Interest				Remarks
Indirect charges	Total	Net receipts or excess Revenue (Surplus)	Net payment or excess expenditure (direct)	Rate per cent			Excess Revenue or Profit	Deficit or Loss	Rate per cent		
				Of Net Receipts	Of Net payments				Of excess Revenue	Of excess expenditure	
14	15	16	17	18	19	20	21	22	23	24	25
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a p	Rs. a. p.	Rs. a. p.	

CAPITAL & REVENUE ACCOUNT FORM No. 2

H. E. H. THE NIZAM'S GOVERNMENT

_____ _____ *Project*

Capital Account for and to end of _____ *F.*

Heads of Account	Direct charges			Cost of construction as now estimated	Expenditure against closed estimates	Remarks
	Previous	—— F.	Total			
1	2	3	4	5	6	7
I Works :—						
(1) Head Works :— ...						
Total ...						
II Main Canals and Branches :—						
Total ...						
III Distributaries :—						
Total ...						
Special Tools and Plant ...						
Maintenance during construction ...						
Total ...						
Total Works ...						
II Establishment ...						
III Tools and Plant ...						
IV Suspense Accounts ...						
Grand Total ...						
V Less—Receipt on Capital Account ..						
Net Total ...						
Apportionment :—						
Chargeable to 32. Irrigation or K. Capital Irrigation. ...						

H. E. H the Nizam's Government

CAPITAL & REVENUE ACCOUNT Form No. 3

_____ *Project*

Revenue Account for and to end of _____ *F.*

Receipts	Total			Charges.	Total			Remarks
	Previous	Fasli	Total		Previous	Fasli	Total	
Sale of water ...				Extension and Improvements				
Receipts from plantations				(1) Head Works ..				
„ from other canal produce ...				(2) Main canals & branches				
Water Supply to towns...				(3) Distributaries ..				
Navigation ...				(4) Drainage and protective works ..				
Fines ..				(5) Special Tools & Plant ..				
Miscellaneous ..				Total ...				
Rent of buildings ...				II. Maintenances & Repairs.—				
Total Revenue realized in P. W. D. ..				(1) Head works ..				
Revenue realized in civil Department.				(2) Main canals & branches				
				(3) Distributaries. ..				
Total Revenue realized in P. W. D. and civil Department.				(4) Drainage and protective work ...				
				(5) Special Tools and plant				
				Add unclassifiable outlay...				
				Total ..				
				Total Extensions and Improvements and maintenance and repairs.				
				IV. Establishments ..				
				V. Tools and plant ...				
				VI. Refunds of Revenue ..				
				Total Direct charges ..				
				Share of collection charges in the Civil Department ...				
				Indirect charges ..				
				Total direct & Indirect charge				
				Deduct :—				
				I. Old maintenance charges				
				II. Dry assessment from beds of coontas abandoned ..				
				III. Interest on sale proceeds and betterment fees..... ..				
				Total Deductions.....				
				Net Total ..				
				Balance Net Revenue...				
Total Receipts ...				Grand Total...				

H. E. H. THE NIZAM'S GOVERNMENT

CAPITAL & REVENUE ACCOUNT FORM No. 4

———————*Project.*

Interest account for and to end of———————— *F,*

	Amount				Amount		
	Rs.	a.	p.		Rs.	a	p.
Total Interest charges to end of ——F.——				Net Revenue realized to end of ——F.——			
Total Interest charges for the year——F.——				Net Revenue realized during ——F.——			
Balance Net Revenue *				Balance Net Interest charges †			
Total ...				Total ...			

NOTE :—

* This item is used when there is excess Revenue.

† This item is used when interest exceeds the total Net Revenue.

H. E. H. the Nizam's Government

CAPITAL & REVENUE ACCOUNT FORM No. 5

_____ *Project*

Account of Indirect Charges for and to end of _____ **F:**

Particulars	Previous	.....F.	Total	Remarks
Capital:—				
Capitalization of Abatement of Land Revenue				
Audit and Accounts Establishment				
Total Capital Account.				
Revenue:—				
Capitalization of Abatement of Land Revenue				
Audit and Accounts Establishment				
Total Revenue Account.				

H. E. H. The Nizam's Government.

CAPITAL & REVENUE ACCOUNT Form No. 6

_____ *Project*

Statement Comparing charges to date with Sanctioned Estimates

Particulars	Charges Against closed sanctions			Current sanctions			Total charges to date against old and current sanctions	Remarks	
	Expenditure against construction estimate	Expenditure against open canal sanction	Total	Charges to date	Amount of sanctioned estimate	Un-spent balance of estimate		Authority No. and date	Amount of estimate
Direct charges,									
Works ...								No.	
Establishment .								,,	
Tools & plant.								,,	
Suspense Account ...								,,	
Total ...								,,	
Less-receipts ..								,,	
On Capital Account ...								,,	
Net Total ...								,,	
Indirect charges								,,	
Capitalized Abatement of land Revenue...								,,	
Audit & Account Estt. ...								,,	
Total Indirect charges ...								No.	
Grand Total ...									

CAPITAL AND REVENUE ACCOUNT FORM No. 7

Capital and Revenue Accounts of

Locality	Serial No.	Particulars of Buildings	Capital outlay			Year from which Revenue Accounts were opened	Number of years for which Revenue Accounts have been kept	Amount allowed for Maintenance at 2% of the capital outlay		Main-
			To end of previous year	During the year	To end of year			Ordinary	Special	Total during year
1	2	3	4	5	6	7	8	9	10	11

Residences year 134 Fasli.

tenance charges		Average per annum	Interest charges for the year at 5%			Total of Annual Maintenance charges and Interest for year (column 11+17)	Rent realized during year			Deficit to be made good by the Department (column 21—18)	REMARKS 1. Explanation of short realisations 2. Reference to orders fixing special rents etc. 3. Explanation of excess of average annual Maintenance charges over the amount permissable column 9+10.
To end of previous year	To end of year		On captial outlay to end of previous year	On capital outlay during year	Total		Monthly Rate	Number of months	Amount		
12	13	14	15	16	17	18	19	20	21	22	23